



**NGQUSHWA LOCAL MUNICIPALITY**

**(EC126)**

**MTREF BUDGET**

**2020/2021**

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## **PART ONE**

### **1. Purpose**

The purpose of the report is to present the Annual MTREF Budget for 2020-2021 financial year to Council for approval.

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### **2. Legal and Statutory requirements**

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In terms of Section 24 (1) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 30 days before the start of the financial year.

### **3. Mayors report**

This evolution of local government demands that we find sustainable ways to meet their social, economic and material needs and improve the quality of their lives. This has increased the demand that we deliver a stable sphere of government that has been consistent with good clean governance principles with sound financial management controls.

As part of the meeting social and economic needs among other initiative the municipality has developed an indigent policy which serves as a guide in providing free basic services to all indigent households qualifying for the subsidy, the information as a policy requirement which is used to collect information, awareness campaigns, in public participation programmes and door to door.

Ngqushwa municipality is not an essential service authority as a result an agreement was signed by Ngqushwa and Eskom in order to subsidize all indigent households on behalf of Ngqushwa Municipality, on monthly basis Eskom is billing the municipality for the 50KWh of electricity provided for each indigent household, based the indigent register submitted to Eskom by Ngqushwa Municipality.

This report is one of the tools that we can use to measure and enhance the capacity of the local state to deliver on its mandate.

#### **4. Executive summary**

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2020/21 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:



## **Consolidated overview:**

### **1. Introduction**

Ngqushwa Municipality has implemented mSCOA I July 2017, this means that the municipality has complied with the treasury set deadline to go live in July 2017. With this changed reform the municipality got and used the opportunity to align the budget to each function and individual items, and justifying the actual needs per item.

### **2. National Treasury Circulars**

Municipal Budget Circular no. 98 & 99 for the 2020/21 MTREF

### **3. Macroeconomic performance and projections 2020 to 2023**

2019/2020	2020/2021	2021/2022	2022/2023
4.1%	4.5%	4.6%	4.6%

### **4. Local Government Bargaining Council**

Collective Bargaining Council Agreement for 2018/19 to 2020/2021 financial year is in place and a provision of 6.5% was made for salaries

The Budget pertaining to Employee Related Costs was informed management decision on the current state of staff establishment. This considered the current as well as proposed new positions.

### **5. Municipal Running and Operating costs.**

Operating expenditure budget increased by 4.5%

### **6. Revenue**

Ngqushwa municipality must prepare an annual funded budget in terms of Sect 18 of the MFMA and sect 10 (6) of the Municipal Budget and Reporting Regulations.

**NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**OPERATING BUDGET**

<b>Operating Budget</b>	<b>ORIGINAL BUDGET 2019/20</b>	<b>ADJUSTED BUDGET 2019/20</b>	<b>OPERATING BUDGET 2020/21</b>
Total Revenue	R 177 270 813	R 174 588 308	R 189 917 133
<b>Less:</b> Operating Expenditure	R 132 086 936	R 144 496 729	R 154 444 682
<b>Less:</b> Capital Transfers	R 30 448 800	R 30 091 580	R 35 472 452
Surplus	<b>(R 14 735 078)</b>	<b>(R 0)</b>	<b>R 0</b>

Included in the abovementioned "Total Revenue" 2020/2021, is an amount of R31 562 100 that relates to MIG and DOE grants.

**CAPITAL BUDGET**

<b>Capital Budget</b>	<b>ORIGINAL CAPITAL BUDGET 2019/20</b>	<b>ADJUSTED CAPITAL BUDGET 2019/20</b>	<b>CAPITAL BUDGET 2020/21</b>
Capital Budget	R 30 448 800	30 091 580	R 35 472 452
<b>Sources of Funding</b>			
MIG/DOE	R 26 538 800	R 26 538 800	R 31 562 100
Own Funds	R 3 910 000	R 3 452 780	R 3 910 352
<b>Total Cap Program</b>	<b>R 30 448 800</b>	<b>R 30 091 580</b>	<b>R 35 472 452</b>

- The 2020/21 Total Revenue has increased by R **15 328 825** compared to 2019/20 Adjustments budget. This is due to the 4.5% tariff increase as well as the implementation of a new General Valuation as from 1 July 2019 and the increase in the number of refuse collection consumers.
- The operating expenditure for 2020/21 financial year has increased by **R 9 947 953** due to the 4.5% increase allowed for general expenditure and 6.5% increase allowed for salary related costs, by National Treasury
- The capital budget has increased by **R 5 380 872** for 2020/21 compared to Adjustment budget, due to the increase in the INEP allocation.

#### **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

- The Municipality for 2020/ 2021 financial year has budgeted for Free basic services amounting to **R 3 553 249.**

#### **4. Recommendations:**

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 24(1)(2)(3) of the Municipal Finance Management Act, (Act 56 of 2003):
- The Annual mScoa compliant budget of the Municipality for the financial year 2020/21 and two outer years, and the single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2020:

- 2020/2021 tariffs

Approve the following budget related Policies in line with section 17

(2) (e) when Annual Budget is tabled in terms of 24 2(v):

- Reviewed budget policy
- Reviewed Virement policy
- Reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Reviewed Expenditure policy
- Reviewed Property rates policy
- Reviewed Indigent policy
- Reviewed Supply Chain Management policy
- Reviewed Asset Management policy
- Reviewed Insurance policy

## NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

- Reviewed tariff policy
- Reviewed subsistence and travel allowance policy

### 6. TARIFF SUMMMARY 2020/21

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

#### 2020/21 Final Tariff Increases:

- The estimated increase for final Rates tariffs for 2020/21 is 4.9%, this percentage is in line with inflation rate. New tariffs for Waste management and planning have been included in the Tariff Structure for 2020/21. All other tariffs have increased by 4.9%.
- The tariffs depicted in the following tables are excluding VAT:

	TARIFFS	INCREASE	TARIFFS
1 RATES	2019/2020	4,9%	2020/2021
<u>Annual rates of cent in the rand will be levied on all valued properties as follows</u>			
1.1 Commercial, Industrial and Special Properties	R0.0201		R0.0210
1.2 Residential / Vacant land	R0.0100		R0.0105
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	R0.0000		R0.0000
<u>Farming</u>			
1.4 Agricultural land	R0.0025		R0.0026
1.5 PIS (Public Infrastructure Services)	R0.0025		R0.0026
1.6 Farms (Small Holdings)	R0.0100		R0.0105
1.7 Land with improvement (Government Properties)	R0.0388		R0.0407
1.8 Vacant Land (Government Properties) including farms	R0.0513		R0.0538

## NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

2 REFUSE REMOVAL SERVICE	2019/2020	2020/2021
2.1 Refuse removal: Households/month	R95	R100
<b><u>Business</u></b>		
2.2 Commercial Business (Supermarkets, wholesale etc)	R800	R839
2.3 General Medium Business (Hardware, Retail Shops etc.)	R580	R608
2.4 General Small Business (Shops)	R265	R278
2.5 Refuse removal: Businesses/month	R116	R121
<b><u>Flats/Property to rent</u></b>		
2.6 Refuse Removal:per room	R85	R89
<b><u>Institutions</u></b>		
2.7 Category 1: Nompumelelo Hospital	R8,147	R8,546
2.8 Category 2: Schools, Clinics, Police Station and other Government entities	R350	R367
<b><u>Holiday/Short-term accommodation</u></b>		
2.9 Mpekweni Beach Resort	R8,500	R8,917
2.10 Fish River Sun	R8,722	R9,149
2.11 B & B and Flats	R295	R309
<b>Exclusive of vat:</b>		
<b>Disposal at Santa refuse site</b>		
2.12 Garden refuse per month	R155	R163
2.13 Building rubble per month	R420	R441
2.14 Private residents/ Business 0-1 ton per load	R95	R100
 3 CEMETERY FEES	 2019/2020	 2020/2021
<b>Person resident in the town at the time of death</b>		
3.1 Adult per site	R363	R381
3.2 Child per site	R118	R124
3.3 Digging of grave by the municipality	R629	R660
<b>For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years</b>		
<b>Exclusive of vat:</b>		
 4 HALL HIRE	 2019/2020	 2020/2021
4.1 Hamburg Hall Hire p/day	R928	R973
4.2 Hamburg Hall Hire - Refundable deposit	R315	R330
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R2,797	R2,934
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R997	R1,046
<b>Exclusive of vat:</b>		
 5 POUND FEES	 2019/2020	 2020/2021
<b><u>Transport fee for all animals</u></b>		
5.1 Delivery to the pound one or more to the pound, per km	R11	R11
5.2 Herding by private person, per km	R7	R7
<b><u>Subsistence Fee (per Head, per Day)</u></b>		
5.3 Horses , Donkey, Pigs, Sheep and Goats	R19	R20
<b><u>Pound Fees ( Per Herd)</u></b>		
5.4 Horses , Donkey, Pigs, Sheep and Goats	R41	R43
5.5 Sheep and Goats	R22	R23
<b>Exclusive of vat:</b>		

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6 BUILDING INSPECTION FEES	2019/2020	2020/2021
6.1 Dwelling	R3,754	R3,938
6.2 Outbuilding	R3,120	R3,273
6.3 Flat,Townhouse and Hotels	R4,202	R4,408
6.4 Shops	R4,201	R4,407
6.5 Offices	R4,201	R4,407
6.6 Carports	R1,096	R1,150
6.7 Pools	R95	R100
6.8 Patios,Pergolas and Sun Decks	R1,096	R1,150
<b><u>Factories and warehouses:</u></b>		
6.9 First 5000m2	R2,798	R2,935
6.10 Over 5000m2	R2,358	R2,474
6.11 Drainage only plans	R1,082	R1,135
6.12 Street Deposit	R199	R209
6.13 Minimum Building Plan fee Excl. VAT	R1,173	R1,230
Exclusive of vat:		
 7 TOWN PLANNING FEES	 2019/2020	 2020/2021
<b>Category 1</b>		
<b><u>Land Use Application Type</u></b>		
<b><u>Rezoning Application</u></b>		
7.1 Erven 0 – 2500 m2	R3,237	R3,396
7.2 Erven 2501 – 5000 m2	R5,193	R5,447
7.3 Erven 5001 – 10 000 m2	R9,388	R9,848
7.4 Erven 1 ha – 5 ha	R12,182	R12,779
7.5 Erven over 5 ha	R16,905	R17,733
<b><u>Subdivision application</u></b>		
7.6 Basic Fees	R2,521	R2,645
7.7 Charge per subdivision (remainder considered a subdivision)	R139	R146
7.8 Subdivisions into more than 80 erven (Township Establishment)	R12,649	R13,269
7.9 Extension of time	R416	R436
<b><u>Amendment of an application</u></b>		
7.10 If already approved by the municipality		
7.11 If not yet approved by the municipality		
	<b>2019/2020</b>	<b>2020/2021</b>
<b><u>Phasing/cancellation of approved layout</u></b>		
7.12 Basic fee	R1,593	R1,671
<b><u>Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land</u></b>		
7.13 Basic fee	R2,237	R2,347
<b><u>Amendment or cancellation of a general plan of a township</u></b>		
7.14 Basic fee	R1,755	R1,841
<b><u>Permanent closure of public place or public road/street</u></b>		
7.15 Charge per closure	R531	R557
<b><u>Development on communal land</u></b>		
7.16 Basic fee	R5,092	R5,342
<b>Category 2</b>		
<b>Land Use Application Type</b>		
<b>Rezoning Application</b>		
7.17 Erven 0 – 2500 m2	R2,237	R2,347
7.18 Erven 2501 – 5000 m2	R4,193	R4,398
7.19 Erven 5001 – 10 000 m2	R8,388	R8,799
7.20 Erven 1 ha – 5 ha	R11,588	R12,156
7.21 Erven over 5 ha	R16,905	R17,733



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	2019/2020	2020/2021
<b><u>Subdivision application</u></b>		
7.22 Basic Fees	R1,920	R2,014
7.23 Charge per subdivision (remainder considered a subdivision)	R139	R146
7.24 Subdivisions into more than 80 erven (Township Establishment)	R12,649	R13,269
7.25 Extension of time	R416	R436
<b><u>Amendment of an application</u></b>		
7.26 If already approved by the municipality		
7.27 If not yet approved by the municipality		
<b><u>Phasing/cancellation of approved layout</u></b>		
7.28 Basic fee	R1,593	R1,671
<b><u>Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of land</u></b>		
7.29 Basic fee	R2,237	R2,347
<b><u>Amendment or cancellation of a general plan of a township</u></b>		
7.30 Basic fee	R1,755	R1,841
<b><u>Permanent closure of public place or public road/street</u></b>		
7.31 Charge per closure	R531	R557
<b><u>Special Consent Use</u></b>		
7.32 Basic fee	R2,237	R2,347
<b><u>Application for departure from building lines and Spaza Shop application fees:</u></b>		
7.33 Erven smaller than 500 m2	R278	R292
7.34 Erven 500 – 750m2	R539	R565
7.35 Erven larger than 750 m2	R1,078	R1,131
<b><u>Departures other than building lines and spaza shops</u></b>		
7.36 Erven smaller than 500 m2	R1,920	R2,014
7.37 Erven 500 – 750m2	R539	R565
7.38 Erven larger than 750 m2	R1,078	R1,131
<b><u>Consolidation of erven not (non-exempted)</u></b>		
7.39 Basic Fee	R2,100	R2,203
<b><u>Miscellaneous Fees</u></b>		
7.40 Public hearing and inspection	R3,481	R3,652
7.41 Reason for decision of municipal planning tribunal, land development officer or appeal authc	R1,769	R1,856
7.42 Re-issuing of any notice of approval of any application	R257	R270
7.43 Deed search and copy of the title deed	R163	R171
7.44 Way leave application (application to determine where the Council's services are located or :	R2,509	R2,632
7.45 Any other application not provided for elsewhere in this schedule of fees	R3,481	R3,652
7.46 Application for cell mast	R11,246	R11,797
7.47 Zoning Certificate	R75	R79
7.48 Spatial Development Framework Documents	R132	R138
7.49 Town Planning Scheme – Document	R1,324	R1,389
<b>8 GENERAL TARIFFS</b>		
8.1 Clearance certificate	R100	R105
8.2 Valuation certificate	R100	R105
8.3 Tender document fees from R 30 000-R 200 000	R200	R210
8.4 Tender document fees from R 201 000 - R 2 000 000	R350	R367
8.5 Tender document fees from R 2 000 000 - 5 000 000	R500	R525
8.6 Above R 5 000 000 -	R1,000	R1,049
Exclusive of VAT		

**NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

## PART TWO

### 7. EC126 A1 SCHEDULE 2020-2021 SUMMARY

The table below indicates the financial performance of the Municipality i.e. revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

**Table A1 Budget Summary**

EC126 Ngqushwa - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	25,720	25,089	31,240	38,821	40,072	40,072	-	41,875	43,801	45,816
Service charges	653	759	806	636	636	636	-	664	695	727
Investment revenue	1,129	755	1,212	2,916	2,916	2,916	-	4,547	4,756	4,975
Transfers recognised - operational	83,293	136,174	88,625	89,199	89,607	89,607	-	96,118	101,483	105,987
Other own revenue	15,007	5,748	5,965	19,160	14,819	14,819	-	15,151	14,398	17,024
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>125,809</b>	<b>168,526</b>	<b>127,849</b>	<b>150,732</b>	<b>148,050</b>	<b>148,050</b>	<b>-</b>	<b>158,355</b>	<b>165,133</b>	<b>174,529</b>
Employee costs	52,067	59,206	67,063	69,482	69,751	69,751	-	74,285	78,928	83,861
Remuneration of councillors	7,414	9,521	10,094	9,051	10,446	10,446	-	11,125	11,820	12,559
Depreciation & asset impairment	17,145	33,474	20,706	10,576	19,121	19,121	-	19,981	20,900	21,862
Finance charges	2,192	889	788	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	2,830	3,293	3,293	-	3,350	3,231	3,450
Transfers and grants	-	-	-	53	53	53	-	55	57	60
Other expenditure	65,300	60,648	52,680	40,295	41,834	41,834	-	45,548	47,352	49,859
<b>Total Expenditure</b>	<b>144,120</b>	<b>163,739</b>	<b>151,932</b>	<b>132,087</b>	<b>144,497</b>	<b>144,497</b>	<b>-</b>	<b>154,445</b>	<b>162,269</b>	<b>171,650</b>
<b>Surplus/(Deficit)</b>	<b>(18,317)</b>	<b>4,788</b>	<b>(24,082)</b>	<b>18,645</b>	<b>3,553</b>	<b>3,553</b>	<b>-</b>	<b>3,910</b>	<b>2,844</b>	<b>2,879</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	22,575	37,691	38,148	26,539	26,539	26,539	-	31,562	39,627	32,439
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4,259</b>	<b>42,478</b>	<b>14,065</b>	<b>45,184</b>	<b>30,092</b>	<b>30,092</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>4,259</b>	<b>42,478</b>	<b>14,065</b>	<b>45,184</b>	<b>30,092</b>	<b>30,092</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	23,427	93,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
Transfers recognised - capital	19,475	91,242	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,952	2,530	2,755	3,810	3,912	3,912	-	3,910	2,844	2,879
<b>Total sources of capital funds</b>	<b>23,427</b>	<b>93,771</b>	<b>34,088</b>	<b>30,449</b>	<b>30,451</b>	<b>30,451</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>
<b>Financial position</b>										
Total current assets	40,686	30,361	34,929	38,121	44,099	44,099	-	58,432	63,303	63,227
Total non current assets	223,101	267,703	279,294	311,745	309,385	309,385	-	324,396	366,886	402,184
Total current liabilities	31,666	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
Total non current liabilities	12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
Community wealth/Equity	219,782	265,083	278,140	278,251	290,022	290,022	-	313,985	355,892	399,725
<b>Cash flows</b>										
Net cash from (used) operating	28,041	36,045	33,674	34,069	33,591	33,591	-	36,704	44,514	36,998
Net cash from (used) investing	(22,980)	(35,741)	(33,865)	(25,449)	(25,092)	(25,092)	-	(22,357)	(42,371)	(35,218)
Net cash from (used) financing	(4,996)	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>1,266</b>	<b>1,504</b>	<b>1,312</b>	<b>10,124</b>	<b>9,812</b>	<b>9,812</b>	<b>-</b>	<b>15,658</b>	<b>17,802</b>	<b>19,582</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	1,266	1,504	1,312	10,124	10,171	10,171	-	15,658	17,802	15,609
Application of cash and investments	(6,379)	(3,572)	1,870	4,124	3,258	3,258	-	(2,427)	(5,977)	(8,754)
<b>Balance - surplus (shortfall)</b>	<b>7,645</b>	<b>5,075</b>	<b>(558)</b>	<b>6,000</b>	<b>6,913</b>	<b>6,913</b>	<b>-</b>	<b>16,086</b>	<b>23,779</b>	<b>24,363</b>
<b>Asset management</b>										
Asset register summary (WDV)	223,101	267,703	279,294	283,897	282,635	282,635	282,635	282,766	327,168	369,871
Depreciation	17,145	33,474	20,706	10,576	19,121	19,121	19,121	19,981	20,900	21,862
Renewal and Upgrading of Existing Assets	-	-	-	900	206	206	206	-	-	-
Repairs and Maintenance	6,012	-	-	2,827	3,590	3,590	3,590	2,665	2,849	3,042
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	2,502	1,251	1,251	1,307	1,307	1,387	1,430
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

**NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**Table A2 is the summary of revenue and expenditure by municipal vote**  
**EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		121,234	138,515	155,119	167,290	168,590	168,590	183,574	198,468	200,387
Executive and council		2,306	-	-	-	-	-	-	-	-
Finance and administration		118,928	138,515	155,119	167,290	168,590	168,590	183,574	198,468	200,387
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,888	57,483	455	670	1,057	1,057	1,099	807	844
Community and social services		2,888	57,483	455	649	1,057	1,057	1,089	796	833
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	21	-	-	10	10	11
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,502	2,439	3,267	8,616	4,248	4,248	4,518	4,726	4,943
Planning and development		27	73	63	220	220	220	240	251	262
Road transport		20,475	2,366	3,203	8,396	4,028	4,028	4,278	4,475	4,681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,754	7,779	7,157	695	695	695	726	759	794
Energy sources		3,100	7,000	6,332	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	21	19	59	59	59	62	64	67
Waste management		653	759	806	636	636	636	664	695	727
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>148,379</b>	<b>206,217</b>	<b>165,997</b>	<b>177,271</b>	<b>174,588</b>	<b>174,588</b>	<b>189,917</b>	<b>204,759</b>	<b>206,568</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		106,249	113,078	100,742	85,297	94,543	94,543	101,642	107,310	113,179
Executive and council		47,422	29,802	27,313	18,852	21,189	21,189	22,426	23,765	25,185
Finance and administration		58,827	83,276	73,429	64,443	71,463	71,463	77,223	81,435	85,759
Internal audit		-	-	-	2,002	1,890	1,890	1,893	2,110	2,234
<i>Community and public safety</i>		14,499	12,538	13,704	15,120	15,040	15,040	15,919	16,534	17,534
Community and social services		12,183	1,250	1,928	2,315	1,595	1,595	1,633	1,379	1,457
Sport and recreation		-	1,674	1,685	1,830	1,873	1,873	2,101	2,232	2,372
Public safety		-	8,029	8,817	9,634	9,691	9,691	10,306	10,938	11,609
Housing		2,316	1,585	1,274	1,341	1,781	1,781	1,879	1,985	2,097
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,345	13,558	10,451	8,660	12,191	12,191	12,843	13,680	14,745
Planning and development		4,329	4,329	4,760	4,852	5,865	5,865	6,190	6,622	7,256
Road transport		9,016	9,229	5,691	3,807	6,327	6,327	6,653	7,059	7,489
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		10,027	21,404	23,072	18,385	19,680	19,680	20,368	21,526	22,751
Energy sources		3,068	9,941	10,464	5,014	5,802	5,802	5,845	6,144	6,457
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		6,959	11,464	12,608	13,370	13,878	13,878	14,523	15,382	16,294
Other	4	-	3,161	3,963	4,625	3,043	3,043	3,672	3,238	3,441
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>144,120</b>	<b>163,739</b>	<b>151,932</b>	<b>132,087</b>	<b>144,497</b>	<b>144,497</b>	<b>154,445</b>	<b>162,289</b>	<b>171,650</b>
<b>Surplus/(Deficit) for the year</b>		<b>4,259</b>	<b>42,478</b>	<b>14,065</b>	<b>45,184</b>	<b>30,092</b>	<b>30,092</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>

**NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**Table A3 is the summary of revenue and expenditure by municipal vote**  
**EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - Municipal governance and administration		2,306	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		118,928	138,515	155,119	167,136	168,436	168,436	183,414	198,300	200,212
Vote 3 - 0		-	-	-	154	154	154	161	168	176
Vote 4 - 0		-	-	-	-	-	-	-	-	-
Vote 5 - Community and public safety		2,888	57,483	455	670	1,057	1,057	1,099	807	844
Vote 6 - Economic and environmental services		20,502	2,439	3,267	8,616	4,248	4,248	4,518	4,726	4,943
Vote 7 - Trading services		3,754	7,779	7,157	695	695	695	726	759	794
Vote 8 - Other		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>148,379</b>	<b>206,217</b>	<b>165,997</b>	<b>177,271</b>	<b>174,588</b>	<b>174,588</b>	<b>189,917</b>	<b>204,759</b>	<b>206,968</b>
<b>Expenditure by Vote to be appropriated</b>	<b>1</b>									
Vote 1 - Municipal governance and administration		47,422	29,802	27,313	18,852	21,251	21,251	22,426	23,765	25,185
Vote 2 - Finance and administration		58,827	83,276	73,429	62,930	69,708	69,708	75,416	79,514	83,719
Vote 3 - 0		-	-	-	1,513	1,697	1,697	1,808	1,921	2,041
Vote 4 - 0		-	-	-	2,002	1,890	1,890	1,993	2,110	2,234
Vote 5 - Community and public safety		14,499	12,538	13,704	15,120	15,035	15,035	15,919	16,534	17,534
Vote 6 - Economic and environmental services		13,345	13,558	10,451	8,660	12,191	12,191	12,843	13,680	14,745
Vote 7 - Trading services		10,027	21,404	23,072	18,385	19,680	19,680	20,368	21,526	22,751
Vote 8 - Other		-	3,161	3,963	4,625	3,043	3,043	3,672	3,238	3,441
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>144,120</b>	<b>163,739</b>	<b>151,932</b>	<b>132,087</b>	<b>144,497</b>	<b>144,497</b>	<b>154,445</b>	<b>162,289</b>	<b>171,650</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>4,259</b>	<b>42,478</b>	<b>14,065</b>	<b>45,184</b>	<b>30,092</b>	<b>30,092</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

The table A4 below indicates indicate the budget financial performance (revenue and expenditure by source)

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Revenue By Source											
Property rates	2	25,720	25,089	31,240	38,821	40,072	40,072	-	41,875	43,801	45,816
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	653	759	806	636	636	636	-	664	695	727
Rental of facilities and equipment		141	156	162	686	686	686		717	750	784
Interest earned - external investments		1,129	755	1,212	2,916	2,916	2,916		4,547	4,756	4,975
Interest earned - outstanding debtors		1,563	1,985	2,086	5,032	5,032	5,032		5,258	5,500	5,753
Dividends received		-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits		589	450	1,155	5,681	1,291	1,291		1,428	1,494	1,563
Licences and permits		1,605	1,715	1,756	2,366	2,366	2,366		2,472	2,586	2,705
Agency services		344	310	392	536	536	536		560	585	612
Transfers and subsidies		83,293	136,174	88,625	89,199	89,607	89,607		96,118	101,483	105,987
Other revenue	2	10,765	1,132	415	4,860	4,909	4,909	-	4,715	3,482	5,607
Gains											
Total Revenue (excluding capital transfers and contributions)		125,803	168,526	127,848	150,732	148,050	148,050	-	158,355	165,133	174,529
Expenditure By Type											
Employee related costs	2	52,067	59,206	67,663	69,462	69,751	69,751	-	74,285	78,928	83,861
Remuneration of councillors		7,414	9,521	10,094	9,051	10,446	10,446		11,125	11,820	12,559
Debt impairment	3	-	545	(399)	1,756	1,756	1,756		1,835	1,920	2,008
Depreciation & asset impairment	2	17,145	33,474	20,706	10,576	19,121	19,121	-	19,981	20,900	21,862
Finance charges		2,192	888	788							
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8				2,630	3,293	3,293		3,350	3,231	3,450
Contracted services		21,605	18,254	10,971	18,954	19,885	19,885	-	20,790	21,229	22,519
Transfers and subsidies		-	-	-	53	53	53	55	57	60	60
Other expenditure	4, 5	43,696	34,743	40,488	19,585	20,192	20,192	-	23,023	24,202	25,331
Losses			7,106	1,620							
Total Expenditure		144,120	163,739	151,932	132,087	144,497	144,497	55	154,447	162,292	171,650
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(18,317)	4,786	(24,082)	18,645	3,553	3,553	(55)	3,908	2,841	2,879
		22,575	37,691	38,148	26,539	26,539	26,539	-	31,562	39,627	32,439
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-									
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Taxation											
Surplus/(Deficit) after taxation		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		4,259	42,478	14,065	45,184	30,092	30,092	(55)	35,470	42,468	35,318

- The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:
  - Property rates
  - Service charges (refuse removal)
  - Investment revenue
  - Operational transfer recognised as per DORA Bill
  - And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

**NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**Table A5 Summary of Capital expenditure by vote**

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-
Vote 4 - 0		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and public safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Trading services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure, to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal governance and administration		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		2,786	58,828	2,259	2,660	2,881	2,881	-	3,637	2,767	2,798
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-
Vote 4 - 0		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and public safety		394	-	-	1,200	12,531	12,531	-	1,600	1,674	1,751
Vote 6 - Economic and environmental services		20,247	34,944	31,829	21,429	9,354	9,354	-	19,659	21,133	22,188
Vote 7 - Trading services		-	-	-	5,160	5,526	5,526	-	10,376	16,897	8,580
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>23,427</b>	<b>93,771</b>	<b>34,088</b>	<b>30,449</b>	<b>30,092</b>	<b>30,092</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>
<b>Total Capital Expenditure - Vote</b>		<b>23,427</b>	<b>93,771</b>	<b>34,088</b>	<b>30,449</b>	<b>30,092</b>	<b>30,092</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>2,786</b>	<b>58,828</b>	<b>2,259</b>	<b>2,660</b>	<b>2,881</b>	<b>2,881</b>	<b>-</b>	<b>3,637</b>	<b>2,767</b>	<b>2,798</b>
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		2,786	58,828	2,259	2,660	2,881	2,881	-	3,637	2,767	2,798
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>394</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>12,331</b>	<b>12,331</b>	<b>-</b>	<b>1,600</b>	<b>1,674</b>	<b>1,751</b>
Community and social services		394	-	-	1,200	12,025	12,025	-	1,600	1,674	1,751
Sport and recreation		-	-	-	-	306	306	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>20,247</b>	<b>34,944</b>	<b>31,829</b>	<b>21,429</b>	<b>9,354</b>	<b>9,354</b>	<b>-</b>	<b>19,659</b>	<b>21,133</b>	<b>22,188</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		20,247	34,944	31,829	21,429	9,354	9,354	-	19,659	21,133	22,188
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,160</b>	<b>5,526</b>	<b>5,526</b>	<b>-</b>	<b>10,376</b>	<b>16,897</b>	<b>8,580</b>
Energy sources		-	-	-	5,160	5,526	5,526	-	10,376	16,897	8,580
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>23,427</b>	<b>93,771</b>	<b>34,088</b>	<b>30,449</b>	<b>30,092</b>	<b>30,092</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>
<b>Funded by:</b>											
National Government		19,475	34,141	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	57,101	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>19,475</b>	<b>91,242</b>	<b>31,332</b>	<b>26,639</b>	<b>26,539</b>	<b>26,539</b>	<b>-</b>	<b>31,562</b>	<b>39,627</b>	<b>32,439</b>
<b>Borrowing</b>	<b>6</b>										
Internally generated funds		3,952	2,530	2,755	3,810	3,912	3,912	-	3,910	2,844	2,879
<b>Total Capital Funding</b>	<b>7</b>	<b>23,427</b>	<b>93,771</b>	<b>34,088</b>	<b>30,449</b>	<b>30,451</b>	<b>30,451</b>	<b>-</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**Table A6 Budget statement of Financial Position**

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS												
Current assets												
Cash			1,266	1,504	1,312	10,124	10,171	10,171		15,658	17,802	15,609
Call investment deposits												
Consumer debtors	1		19,019	5,257	6,796	13,490	14,606	14,606	-	1,455	860	635
Other debtors			10,150	13,351	16,658	5,654	9,158	9,158		31,466	34,789	37,131
Current portion of long-term receivables			399	397	311		311	311				
Inventory	2		9,853	9,853	9,853	9,853	9,853	9,853		9,853	9,853	9,853
Total current assets			40,686	30,361	34,929	39,121	44,099	44,099	-	58,432	63,303	63,227
Non current assets												
Long-term receivables												
Investments												
Investment property			21,936	28,095	26,674	28,095	26,674	26,674		26,674	26,674	26,574
Investment in Associates												
Property, plant and equipment	3		199,917	238,704	251,920	282,775	281,966	281,966	-	297,003	339,470	374,785
Biological												
Intangible			1,248	904	700	875	745	745		719	722	725
Other non-current assets												
Total non current assets			223,101	267,703	279,294	311,745	309,385	309,385	-	324,396	366,866	402,184
TOTAL ASSETS			263,787	298,064	314,222	350,866	353,484	353,484	-	382,827	430,169	465,411
LIABILITIES												
Current liabilities												
Bank overdraft	1											
Borrowing	4		7,342	-	-	-	-	-	-	-	-	-
Consumer deposits												
Trade and other payables	4		24,324	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
Provisions												
Total current liabilities			31,666	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
Non current liabilities												
Borrowing			-	-	-	-	-	-	-	-	-	-
Provisions			12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
Total non current liabilities			12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
TOTAL LIABILITIES			44,005	32,980	35,082	27,430	33,370	33,370	-	33,370	31,807	30,368
NET ASSETS	5		219,782	265,083	279,140	323,436	320,114	320,114	-	349,457	398,363	435,043
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			219,782	265,083	279,140	278,251	290,022	290,022	-	313,985	355,892	399,725
Reserves	4		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5		219,782	265,083	279,140	278,251	290,022	290,022	-	313,985	355,892	399,725

**Table A7 Budget statement of cash flow**

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
			39,069	38,002	28,917	23,293	30,043	30,043		29,313	30,661	32,071
			388			381	381	381		465	486	509
			4,101	2,320	2,498	8,477	7,622	7,622		8,720	8,426	9,993
	1		80,812	78,831	87,519	89,199	89,607	89,607		96,118	101,483	106,315
	1		21,602	38,833	39,254	26,539	26,539	26,539		31,562	39,627	32,439
			1,129	2,740	3,297	5,935	3,019	3,019		3,155	3,300	3,452
						-				-		-
Payments												
			(117,612)	(124,552)	(127,024)	(119,702)	(123,567)	(123,567)		(132,573)	(139,411)	(147,720)
			(1,446)	(130)	(788)	-	-	-		-	-	-
	1					(53)	(53)	(53)		(55)	(57)	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES			28,041	36,045	33,674	34,069	33,591	33,591	-	36,704	44,514	36,998
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
			191	429	222	5,000	5,000	5,000		13,115	-	-
										-	-	-
										-	-	-
Payments												
			(23,171)	(35,610)	(34,088)	(30,449)	(30,092)	(30,092)		(35,472)	(42,371)	(35,218)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(22,980)	(35,741)	(33,865)	(25,449)	(25,092)	(25,092)	-	(22,357)	(42,371)	(35,218)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
										-	-	-
										-	-	-
										-	-	-
Payments												
			(4,995)							-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(4,995)	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD			66	304	(192)	8,620	8,500	8,500	-	14,347	2,144	1,780
	2		1,200	1,200	1,504	1,504	1,312	1,312		1,312	15,658	17,802
	2		1,266	1,504	1,312	10,124	9,812	9,812	-	15,658	17,802	19,582

# NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

## Table A8 Cash backed reserves reconciliations

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>Cash and Investments available</b>											
Cash/cash equivalents at the year end	1	1,266	1,504	1,312	10,124	9,812	9,812	-	15,658	17,802	19,582
Other current investments > 90 days		-	-	-	-	359	359	-	-	(0)	(3,973)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and Investments available:</b>		<b>1,266</b>	<b>1,504</b>	<b>1,312</b>	<b>10,124</b>	<b>10,171</b>	<b>10,171</b>	<b>-</b>	<b>15,658</b>	<b>17,802</b>	<b>15,609</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(6,379)	(3,572)	1,870	4,124	3,258	3,258	-	(2,427)	(5,977)	(8,754)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and Investments:</b>		<b>(6,379)</b>	<b>(3,572)</b>	<b>1,870</b>	<b>4,124</b>	<b>3,258</b>	<b>3,258</b>	<b>-</b>	<b>(2,427)</b>	<b>(5,977)</b>	<b>(8,754)</b>
<b>Surplus(shortfall)</b>		<b>7,645</b>	<b>5,075</b>	<b>(558)</b>	<b>6,000</b>	<b>6,913</b>	<b>6,913</b>	<b>-</b>	<b>18,086</b>	<b>23,779</b>	<b>24,363</b>

## Table A9 Budget Asset Management

EC126 Ngqushwa - Table A9 Asset Management

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CAPITAL EXPENDITURE											
Total New Assets	1		23,427	93,771	34,088	29,549	29,886	29,886	35,472	42,470	35,318
Roads Infrastructure			13,330	25,509	15,686	21,429	9,354	9,354	19,859	21,133	22,188
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	5,160	5,160	5,160	10,303	16,820	8,500
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	49	-	-	-	-	-	-
Infrastructure			13,330	25,509	15,715	26,589	14,514	14,514	29,982	37,953	30,688
Community Facilities			5,812	9,521	15,866	-	12,025	12,025	1,600	1,674	1,751
Sport and Recreation Facilities			-	-	-	300	100	100	-	-	-
Community Assets			5,812	9,521	15,866	300	12,125	12,125	1,600	1,674	1,751
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			3,246	58,649	2,659	-	366	366	1,073	77	80
Housing			-	-	-	-	-	-	-	-	-
Other Assets			3,246	58,649	2,659	-	366	366	1,073	77	80
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Services			-	-	-	-	-	-	-	-	-
Licences and Rights			1,039	92	48	-	45	45	48	51	54
Intangible Assets			1,039	92	48	-	45	45	48	51	54
Computer Equipment			-	-	-	450	140	140	521	545	570
Furniture and Office Equipment			-	-	-	210	165	165	168	171	174
Machinery and Equipment			-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	2,000	2,532	2,532	2,100	2,000	2,000
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2		-	-	-	900	206	206	-	-	-
Sport and Recreation Facilities			-	-	-	900	206	206	-	-	-
Community Assets			-	-	-	900	206	206	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4		23,427	93,771	34,088	30,449	30,092	30,092	35,472	42,470	35,318
Roads Infrastructure			13,330	25,509	15,686	21,429	9,354	9,354	19,859	21,133	22,188
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	5,160	5,160	5,160	10,303	16,820	8,500
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	49	-	-	-	-	-	-
Infrastructure			13,330	25,509	15,715	26,589	14,514	14,514	29,982	37,953	30,688
Community Facilities			5,812	9,521	15,866	-	12,025	12,025	1,600	1,674	1,751
Sport and Recreation Facilities			-	-	-	1,200	308	308	-	-	-
Community Assets			5,812	9,521	15,866	1,200	12,331	12,331	1,600	1,674	1,751
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			3,246	58,649	2,659	-	366	366	1,073	77	80
Housing			-	-	-	-	-	-	-	-	-
Other Assets			3,246	58,649	2,659	-	366	366	1,073	77	80
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Services			-	-	-	-	-	-	-	-	-
Licences and Rights			1,039	92	48	-	45	45	48	51	54
Intangible Assets			1,039	92	48	-	45	45	48	51	54
Computer Equipment			-	-	-	450	140	140	521	545	570
Furniture and Office Equipment			-	-	-	210	165	165	168	171	174
Machinery and Equipment			-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	2,000	2,532	2,532	2,100	2,000	2,000
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class			23,427	93,771	34,088	30,449	30,092	30,092	35,472	42,470	35,318



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>223,101</b>	<b>267,703</b>	<b>279,294</b>	<b>283,897</b>	<b>282,635</b>	<b>282,635</b>	<b>292,766</b>	<b>327,168</b>	<b>369,671</b>
Roads Infrastructure		8,425	11,197	2,798						
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		54,008	81,370	78,936						
<b>Infrastructure</b>		<b>62,432</b>	<b>72,566</b>	<b>81,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Assets</b>		<b>14,602</b>	<b>14,641</b>	<b>13,026</b>						
<b>Heritage Assets</b>										
<b>Investment properties</b>		<b>21,936</b>	<b>28,095</b>	<b>26,674</b>	<b>28,095</b>	<b>26,674</b>	<b>26,674</b>	<b>26,674</b>	<b>26,674</b>	<b>26,674</b>
<b>Other Assets</b>		<b>122,883</b>	<b>151,487</b>	<b>157,159</b>	<b>50</b>		<b>1,000</b>			
<b>Biological or Cultivated Assets</b>										
<b>Intangible Assets</b>		<b>1,248</b>	<b>904</b>	<b>700</b>	<b>875</b>	<b>745</b>	<b>745</b>	<b>719</b>	<b>722</b>	<b>725</b>
Computer Equipment					450	499	499	521	545	570
Furniture and Office Equipment					100	266	266	173	177	180
Machinery and Equipment					252,326	251,920	251,920	261,578	297,051	339,521
Transport Assets					2,000	2,532	2,532	2,100	2,000	2,000
Land										
Zoo's, Marine and Non-biological Animals										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>223,101</b>	<b>267,703</b>	<b>279,294</b>	<b>283,897</b>	<b>282,635</b>	<b>282,635</b>	<b>292,766</b>	<b>327,168</b>	<b>369,671</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>23,158</b>	<b>33,474</b>	<b>20,706</b>	<b>13,402</b>	<b>22,710</b>	<b>22,710</b>	<b>22,646</b>	<b>23,749</b>	<b>24,903</b>
<b>Depreciation</b>	<b>7</b>	<b>17,145</b>	<b>33,474</b>	<b>20,706</b>	<b>10,576</b>	<b>19,121</b>	<b>19,121</b>	<b>19,981</b>	<b>20,900</b>	<b>21,862</b>
<b>Repairs and Maintenance by Asset Class</b>	<b>3</b>	<b>6,012</b>	<b>-</b>	<b>-</b>	<b>2,827</b>	<b>3,590</b>	<b>3,590</b>	<b>2,665</b>	<b>2,849</b>	<b>3,042</b>
Roads Infrastructure		1,680	-	-	493	533	533	488	511	534
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	554	554	554	710	742	776
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>1,680</b>	<b>-</b>	<b>-</b>	<b>1,047</b>	<b>1,087</b>	<b>1,087</b>	<b>1,198</b>	<b>1,253</b>	<b>1,311</b>
Community Facilities		581	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		3,751	-	-	480	1,139	1,139	150	157	164
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>3,751</b>	<b>-</b>	<b>-</b>	<b>480</b>	<b>1,139</b>	<b>1,139</b>	<b>150</b>	<b>157</b>	<b>164</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	-	-	154	211	211	168	237	308
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	94	46	46	49	53	56
Transport Assets		-	-	-	1,052	1,106	1,106	1,099	1,150	1,203
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>23,158</b>	<b>33,474</b>	<b>20,706</b>	<b>13,402</b>	<b>22,710</b>	<b>22,710</b>	<b>22,646</b>	<b>23,749</b>	<b>24,903</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>3.0%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>8.5%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>R&amp;M as a % of PPE</b>		<b>3.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.0%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>0.9%</b>	<b>0.8%</b>	<b>0.8%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		<b>3.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

# NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

## Other Supporting table schedules

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2018/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)		--	--	--	--	--	--	--	--	--
Using public tap (at least min service level)	2	--	--	--	--	--	--	--	--	--
Other water supply (at least min service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Using public tap (< min service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	6	--	--	--	--	--	--	--	--	--
<b>Energy:</b>										
Electricity (at least min service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min service level)		--	--	--	6,500	6,500	6,500	6,500	6,500	6,500
<i>Minimum Service Level and Above sub-total</i>		--	--	--	6,500	6,500	6,500	6,500	6,500	6,500
Electricity (< min service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	6,500	6,500	6,500	6,500	6,500	6,500
<b>Refuse:</b>										
Removed at least once a week		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitre per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitre per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		--	--	--	--	--	--	--	--	--
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitre per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitre per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		--	--	--	2,502	1,251	1,251	1,307	1,367	1,430
Water (in excess of 6 kilolitre per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
<b>Total revenue cost of subsidised services provided</b>		--	--	--	2,502	1,251	1,251	1,307	1,367	1,430



# NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	25,720	25,089	31,240	41,323	41,323	41,323		43,182	45,168	47,247
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)					2,502	1,251	1,251		1,302	1,367	1,430
Net Property Rates		25,720	25,089	31,240	38,821	40,072	40,072		41,875	43,801	45,816
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6										
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue											
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6										
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue											
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue											
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	653	759	806	636	636	636		664	695	727
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue		653	759	806	636	636	636		664	695	727
<b>Other Revenue by source</b>											
Fuel Levy		10,765	1,132	415	4,860	4,909	4,909		4,716	3,462	5,807
Other Revenue											
<b>Total 'Other' Revenue</b>	1	10,765	1,132	415	4,860	4,909	4,909		4,716	3,462	5,807
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	52,067	59,206	67,663	61,190	61,552	61,552		54,903	58,335	61,981
Pension and UIF Contributions					6,568	7,348	7,348		7,826	8,315	8,834
Medical Aid Contributions					2,579	2,768	2,768		2,948	3,132	3,328
Overtime					744						
Performance Bonus						3,905	3,905		4,169	4,419	4,695
Motor Vehicle Allowance					3,068	2,358	2,358		2,511	2,668	2,836
Cellphone Allowance					391	301	301		321	341	362
Housing Allowances					104	124	124		132	140	149
Other benefits and allowances					3,427	568	568		592	629	668
Payments in lieu of leave					1,169	603	603		642	682	726
Long service awards					222	236	236		252	267	284
Post retirement benefit obligations											
<b>Less: Employee costs capitalised to PPE</b>	sub-total	52,067	59,206	67,663	69,482	69,751	69,751		74,285	78,928	83,881
<b>Total Employee related costs</b>	1	52,067	59,206	67,663	69,482	69,751	69,751		74,285	78,928	83,881
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		17,145	33,474	20,708	10,576	18,844	18,844		19,692	20,598	21,545
Lease amortisation						277	277		289	303	317
Capital asset impairment											
<b>Total Depreciation &amp; asset impairment</b>	1	17,145	33,474	20,708	10,576	19,121	19,121		19,981	20,900	21,862
<b>Bulk purchases</b>											
Electricity Bulk Purchases											
Water Bulk Purchases											
<b>Total bulk purchases</b>	1										
<b>Transfers and grants</b>											
Cash transfers and grants											
Non-cash transfers and grants					53	53	53	55	57	60	60
<b>Total transfers and grants</b>	1				53	53	53	55	57	60	60
<b>Contracted services</b>											
Outsourced Services		21,605	18,254	10,971	18,954	8,261	8,261		7,508	7,858	8,223
Consultants and Professional Services						7,253	7,253		8,738	9,074	9,734
Contractors						4,350	4,350		4,544	4,297	4,563
<b>Total contracted services</b>		21,605	18,254	10,971	18,954	19,865	19,865		20,790	21,229	22,518
<b>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions											
Audit fees		43,696	34,743	40,468	19,585	20,192	20,192		23,023	24,202	25,331
<b>Total 'Other' Expenditure</b>	1	43,696	34,743	40,468	19,585	20,192	20,192		23,023	24,202	25,331
<b>by Expenditure Item</b>											
Employee related costs	8										
Other materials		6,012			2,827	1,176	1,176		467	489	511
Contracted Services						2,394	2,394		2,177	2,338	2,507
Other Expenditure						20	20		21	22	23
<b>Total Repairs and Maintenance Expenditure</b>	9	6,012			2,827	3,590	3,590		2,665	2,849	3,042

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

EC126 Ngqushwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal governance and administration	Vote 2 - Finance and administration	Vote 3 - 0	Vote 4 - 0	Vote 5 - Community and public safety	Vote 6 - Economic and environmental services	Vote 7 - Trading services	Vote 8 - Other	Vote 9 -	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>R thousand</b>																	
<b>Revenue By Source</b>																	
Property rates		41,875															41,875
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse revenue								654									654
Rent of facilities and equipment		480		237													717
Interest earned - external investments		4,547															4,547
Interest earned - outstanding debtors		5,258															5,258
Dividends received																	
Fines, penalties and forfeits						1,419											1,419
Licence and permits		172				2,300											2,472
Agency services						560											560
Other revenue						0	82			209					32	4,412	4,715
Transfers and subsidies		95,033		523												184	95,790
Gains																	
<b>Total Revenue (excluding capital transfers and contributions)</b>		147,415		759		4,278	62	654		209				10	32	4,595	158,027
<b>Expenditure By Type</b>																	
Employee related costs		16,579	7,303		1,524		13,061	1,754	4,959	2,032	15,206		3,045	4,159	8,887		74,095
Remuneration of councillors			11,125														11,125
Depreciation		1,835															1,835
Depreciation & asset impairment		19,981															19,981
Finance charges																	
Repairs and maintenance																	
Other materials		1,746										407					2,153
Contracted services		13,261	2,706	152	344		1,046	860	1,041	43	115		809	6	1,021	106	20,799
Transfers and subsidies							55										55
Other expenditure		11,416	1,290	215	125		3,360	3,202	191	19	523		19	687	1,546		23,023
Losses																	
<b>Total Expenditure</b>		84,918	22,426	365	1,993		14,533	5,845	5,140	2,101	16,711		2,876	3,867	16,399		154,117
<b>Surplus/(Deficit)</b>		62,497	(22,426)	394	(1,993)	4,278	62	(13,859)	(5,845)	(5,892)	(2,101)	(16,711)		(2,866)	(5,835)	(5,802)	3,910
Transfers and subsidies - capital (monetary allocations)																	
(National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations)		31,562															31,562
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Transfers and subsidies - capital (in-kind - all)																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		114,159	(22,426)	394	(1,993)	4,278	62	(13,859)	(5,845)	(5,892)	(2,101)	(16,711)		(2,866)	(5,835)	(5,802)	35,472

EC126 Ngqushwa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Consumer debtors</b>											
Consumer debtors		19,019	5,257	6,796	13,490	14,606	14,606		1,455	860	635
Less: Provision for debt impairment											
<b>Total Consumer debtors</b>	2	19,019	5,257	6,796	13,490	14,606	14,606	-	1,455	860	635
<b>Debt impairment provision</b>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		199,917	238,704	251,920	282,775	281,966	281,966		297,003	339,470	374,785
Leases recognised as PPE											
Less: Accumulated depreciation	3										
<b>Total Property, plant and equipment (PPE)</b>	2	199,917	238,704	251,920	282,775	281,966	281,966	-	297,003	339,470	374,785
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short-term loans (other than bank overdraft)											
Current portion of long-term liabilities		7,342									
<b>Total Current liabilities - Borrowing</b>		7,342	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>											
Trade Payables	5	24,324	20,174	21,253	14,624	19,541	19,541		19,541	17,977	16,539
Other creditors											
Unspent conditional transfers											
VAT											
<b>Total Trade and other payables</b>	2	24,324	20,174	21,253	14,624	19,541	19,541	-	19,541	17,977	16,539
<b>Non current liabilities - Borrowing</b>											
Borrowing	4										
Finance leases (including PPP asset element)											
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-
<b>Provisions - non-current</b>											
Retirement benefits											
Refuse landfill site rehabilitation		12,338	12,806	13,829	12,806	13,829	13,829		13,829	13,829	13,829
Other											
<b>Total Provisions - non-current</b>		12,338	12,806	13,829	12,806	13,829	13,829	-	13,829	13,829	13,829
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance					233,067	259,931	259,931	-	278,512	313,422	364,407
GRAP adjustments											
Restated balance		-	-	-	233,067	259,931	259,931	-	278,512	313,422	364,407
Surplus/(Deficit)		4,259	42,478	14,065	45,184	30,092	30,092	-	35,472	42,470	35,318
Transfers to/from Reserves											
Depreciation offsets											
Other adjustments											
<b>Accumulated Surplus/(Deficit)</b>	1	4,259	42,478	14,065	278,251	290,022	290,022	-	313,985	355,892	399,725
<b>Reserves</b>											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	4,259	42,478	14,065	278,251	290,022	290,022	-	313,985	355,892	399,725



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		2,306	73	3,267	695	695	695	726	759	794
To be a financial viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	BTO		119,138	145,695	155,119	167,290	168,590	168,590	183,574	198,468	200,387
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through Human Resources Management plan							328	328	328		
Strives to ensure the creation of wealth using natural resources thereby promoting sustainable economic growth.	To create an enabling environment that promotes the development of the local economy and facilitate job creation			6,459	(375)	455	670	729	729	771	807	844
To manage quality basics services provisioning in order to ensure rendering of sustainable and affordable services to the communities of Ngqushwa by 2022 and beyond	To manage administration and implementation of capital projects for internal roads and community halls	QBSD		20,475	60,624	7,157	8,616	4,248	4,248	4,518	4,726	4,943
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	148,379	206,217	165,997	177,271	174,598	174,588	189,917	204,759	206,868

**EC126 Ngqushwa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
To promote a culture of good governance and stakeholder involvement	To continuously ensure effective, economical and compliant integrated planning	GGPP		47,422	29,802	27,313	18,852	21,274	21,274	22,426	23,765	25,185	
To be a financial viable municipality (self-sustainability)	Ensuring sound financial planning and reporting through budget management best practices and interdepartmental coordination.	BTO		58,827	83,276	73,429	66,445	72,985	72,985	79,216	83,545	87,994	
Improve Organisational Cohesion and Effectiveness	To ensure continuous implementation of Municipal vision and mission through Human Resources Management plan							687	687	331	3		
Strives to ensure the creation of wealth using natural resources thereby promoting sustainable economic growth.	To create an enabling environment that promotes the development of the local economy and facilitate job creation			10,027	24,566	27,035	23,010	22,651	22,652	24,040	24,764	26,192	
To manage quality basics services provisioning in order to ensure rendering of sustainable and affordable services to the communities of Ngqushwa by 2022 and beyond	To manage administration and implementation of capital projects for Internal roads and community halls	QBSD		27,843	26,096	24,155	23,780	26,899	26,899	28,435	30,215	32,260	
Allocations to other priorities													
Total Expenditure				1	144,120	163,739	151,932	132,087	144,497	144,497	154,447	162,292	171,850

## EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

EC126 Nqgushwa - Supporting Table SA7 Measureable performance objectives24 | Page



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA6 Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Borrowing Management</b>											
<b>Credit Rating</b>											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.0%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	16.9%	2.7%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.3	1.5	1.6	2.7	2.3	2.3	-	3.5	3.5	3.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	1.5	1.6	2.7	2.3	2.3	-	3.5	3.5	3.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.1	0.7	0.5	0.5	-	1.3	1.0	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		149.6%	147.0%	90.2%	60.0%	74.7%	74.7%	0.0%	70.0%	70.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		149.6%	147.0%	90.2%	60.0%	74.7%	74.7%	0.0%	70.0%	70.0%	70.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.5%	11.3%	18.6%	12.7%	16.3%	16.3%	0.0%	20.8%	21.6%	21.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		1921.6%	1341.7%	1620.2%	144.4%	199.2%	199.2%	0.0%	124.8%	101.0%	84.5%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (M)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	41.4%	35.1%	52.9%	46.1%	47.1%	47.1%	0.0%	46.9%	47.8%	48.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	47.1%	42.4%	57.6%	52.1%	54.2%	54.2%		53.9%	55.0%	55.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.8%	0.0%	0.0%	1.9%	2.4%	2.4%		1.7%	1.7%	1.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.4%	20.4%	16.8%	7.0%	12.9%	12.9%	0.0%	12.6%	12.7%	12.5%
<b>IDP regulation financial viability Indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.5	9.8	6.6	20.4	20.4	20.4	-	18.9	18.4	19.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	111.5%	73.1%	73.8%	47.7%	58.2%	58.2%	0.0%	76.1%	78.8%	79.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	0.2	0.1	1.1	1.1	1.1	-	1.6	1.7	1.6

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1,266	1,504	1,312	10,124	9,812	9,812	-	15,658	17,802	19,582
Cash - investments at the yr end less applications - R'000	18(1)b	2	7,645	5,075	(558)	6,000	6,913	6,913	-	27,870	23,679	24,263
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	0.2	0.1	1.1	1.1	1.1	-	1.6	1.7	1.8
Surplus/(Deficit) excluding depreciation effects: R'000	18(1)	4	4,259	42,478	14,065	45,164	30,092	30,092	(55)	35,470	42,468	35,318
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(8.0%)	18.0%	17.1%	(2.8%)	(6.0%)	(106.0%)	(1.5%)	(1.4%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	105.3%	127.6%	82.6%	54.8%	68.5%	68.5%	0.0%	66.7%	67.2%	67.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	2.1%	(1.2%)	4.5%	4.3%	4.3%	0.0%	4.3%	4.3%	4.3%
Capital payments % of capital expenditure	18(1)c,(1)	8	98.9%	39.1%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	99.8%	99.7%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	(35.7%)	25.0%	(19.4%)	25.8%	0.0%	(100.0%)	36.7%	8.3%	5.9%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	3.0%	0.0%	0.0%	1.0%	1.3%	1.3%	0.0%	0.9%	0.8%	0.8%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%
<b>Supporting indicators</b>												
% inc total service charges (incl prop rates)	18(1)a	-	-	(2.0%)	24.0%	23.1%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% inc Property Tax	18(1)a	-	-	(2.5%)	24.5%	24.3%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% inc Service charges - electricity revenue	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - water revenue	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - sanitation revenue	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - refuse revenue	18(1)a	-	-	16.1%	6.2%	(21.1%)	0.0%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% inc in	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	-	26,374	26,848	32,046	39,457	40,708	40,708	-	42,539	44,486	46,543
Service charges	18(1)a	-	26,374	26,848	32,046	39,457	40,708	40,708	-	42,539	44,486	46,543
Property rates	18(1)a	-	25,720	25,089	31,240	38,821	40,072	40,072	-	41,875	43,801	45,816
Service charges - refuse removal	18(1)a	-	653	759	806	636	636	636	-	664	695	727
Service charges - other	18(1)a	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18(1)a	-	141	156	162	686	686	686	-	717	750	784
Capital expenditure excluding capital grant funding	18(1)a	-	3,552	2,530	2,755	3,810	3,553	3,553	-	3,910	2,844	2,879
Cash receipts from ratepayers	18(1)a	-	43,557	40,322	31,415	32,151	38,047	38,047	-	38,487	39,574	42,573
Ratepayer & Other revenue	18(1)a	-	41,381	31,596	38,012	56,617	55,527	55,527	-	57,690	58,894	63,568
Change in consumer debtors (current and non-current)	18(1)a	-	(3,255)	(10,563)	4,760	(4,820)	311	311	(23,764)	13,777	2,728	2,117
Operating and Capital Grant Revenue	18(1)a	-	105,858	173,865	126,773	115,738	116,145	116,145	-	127,680	141,109	138,426
Capital expenditure - total	20(1)(v)	-	23,427	93,771	34,088	30,449	30,092	30,092	-	35,472	42,470	35,318
<b>Supporting benchmarks</b>												
Growth guideline maximum		-	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		-	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY		-	-	-	-	-	-	-	-	-	-	-
<b>DoRA operating</b>												
Local Government Equitable Share										67,420	87,420	87,420
Finance Management										3,000	3,200	3,300
EPWP Incentive										3,544	3,707	3,878
PMU										1,119	1,200	1,260
Municipal Disaster relief										328	-	-
LG Sets										184	193	202
Library										523	547	572
										96,118	96,267	96,631
<b>DoRA capital</b>												
Municipal Infrastructure Grant (MIG)										21,259	22,807	23,839
Integrated Electrification (Municipal) Programme										10,303	16,820	8,500
										31,562	39,627	32,439
<b>Total Operating Revenue</b>												
			125,803	168,526	127,849	150,732	148,050	148,050	-	158,355	165,133	174,529
<b>Total Operating Expenditure</b>			144,120	163,739	151,932	132,087	144,497	144,497	55	154,447	162,292	171,650
<b>Operating Performance Surplus/(Deficit)</b>			(18,317)	4,786	(24,082)	18,645	3,553	3,553	(55)	3,908	2,841	2,879
<b>Cash and Cash Equivalents (30 June 2012)</b>												
			-	-	-	-	-	-	-	15,658	-	-
<b>Revenue</b>												
% Increase in Total Operating Revenue			-	34.0%	(24.1%)	17.9%	(1.8%)	0.0%	(100.0%)	7.0%	4.3%	5.7%
% Increase in Property Rates Revenue			-	(2.5%)	24.5%	24.3%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
% Increase in Electricity Revenue			-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			-	(2.0%)	24.0%	23.1%	3.2%	0.0%	(100.0%)	4.5%	4.6%	4.6%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			-	13.6%	(7.2%)	(13.1%)	9.4%	0.0%	(100.0%)	6.9%	5.1%	5.8%
% Increase in Employee Costs			-	13.7%	14.3%	2.7%	0.4%	0.0%	(100.0%)	6.5%	6.3%	6.2%
% Increase in Electricity Bulk Purchases			-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost/Per Budgeted Employee Position (Remuneration)			-	-	259245.705	358152.9886	-	-	-	375177.0404	-	-
Average Cost/Per Councilor (Remuneration)			-	-	0	335230.0741	-	-	-	412038.8519	-	-
R&M % of PPE			3.0%	0.0%	0.0%	1.0%	1.3%	1.3%	-	0.9%	0.8%	0.8%
Asset Renewal and R&M as a % of PPE			3.0%	0.0%	0.0%	1.0%	1.0%	1.0%	-	1.0%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue			0.0%	2.1%	(1.2%)	4.5%	4.3%	4.3%	0.0%	4.3%	4.3%	4.3%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			3,952	2,530	2,755	3,810	3,912	3,912	-	3,910	2,844	2,879
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			19,475	91,242	31,332	26,639	26,539	26,539	-	31,562	39,627	32,439
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			83.1%	97.3%	91.9%	87.5%	87.2%	87.2%	0.0%	69.0%	93.3%	91.6%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			23,427	93,771	34,088	30,449	30,082	30,092	-	35,472	42,470	35,318
Asset Renewal			-	-	-	900	206	206	206	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			105.3%	127.6%	82.6%	54.8%	68.5%	68.5%	0.0%	66.7%	67.2%	67.0%
Cash Coverage Ratio			0	0	0	0	0	0	-	0	0	0
<b>Reserves</b>												
Surplus/(Deficit)			7,645	5,075	(558)	6,000	6,913	6,913	-	27,870	23,679	24,263
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	4.1%	2.1%	2.1%	-	2.1%	2.1%	2.1%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			125,803	168,526	127,849	150,732	148,050	148,050	-	158,355	165,133	174,529
Total Operating Expenditure			144,120	163,739	151,932	132,087	144,497	144,497	55	154,447	162,292	171,650
Surplus/(Deficit) Budgeted Operating Statement			(18,317)	4,786	(24,082)	18,645	3,553	3,553	(55)	3,908	2,841	2,879
Surplus/(Deficit) Considering Reserves and Cash Backing			7,645	5,075	(558)	6,000	6,913	6,913	-	27,870	23,679	24,263
<b>MTREF Funded (1)/Unfunded (0)</b>												
MTREF Funded ✓ /Unfunded ✗			15	✓	✗	✓	✓	✓	✓	✓	✓	✓



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA11 Property rates summary**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Valuation:</b>	1									
Date of valuation:			Yes	Yes	1/07/219					
Financial year valuation used			Yes	Yes	Yes			2019-2024		
Municipal by-laws s6 in place? (Y/N)	2		No	No	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)			1	1	No			Yes		
Municipal partnership s38 used? (Y/N)			0	0	1	1	1	No	No	No
No. of assistant valuers (FTE)	3		1	1	1	1	1	1	1	1
No. of data collectors (FTE)	3		-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3		-	-	1	1	1	-	-	10
No. of external valuers (FTE)	3		-	-	-	-	-	1	1	1
No. of additional valuers (FTE)	4		-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)			6268	6268				Yes		
Implementation time of new valuation roll (mins)								1/07/2019		
No. of properties	5		38	38	11,282,000	11,282,000	11,282,000	9,157	9,157	9,157
No. of sectional title values	5		-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)			1	1	1	1	1	-	-	-
No. of supplementary valuations			1	1	2	2	2	1	1	1
No. of valuation roll amendments			25	25	66	66	66	1	1	-
No. of objections by rate payers			1	1	3	3	3	66	66	66
No. of appeals by rate payers			25	25	15	15	15	3	3	3
No. of successful objections	8		-	-	-	-	-	-	-	-
No. of successful objections > 10%	8		1	1	1	1	1	-	-	-
Supplementary valuation			23,005	23,005	749,000	749,000	749,000	1	1	1
Public service infrastructure value (Rm)	5		111	111	81	81	81	-	-	-
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)			0	0	8	8	8	-	-	-
Valuation reductions-nature reserves/park (Rm)			0	0	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)			-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)			0	0	-	-	-	-	-	-
Valuation reductions-public worship (Rm)			-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)			1	1	49	49	49	-	-	-
<b>Total valuation reductions:</b>			1	1	57	57	57	-	-	-
Total value used for rating (Rm)	5				400	400	400			
Total land value (Rm)	5		-	-	-	-	-			
Total value of improvements (Rm)	5		-	-	-	-	-			
Total market value (Rm)	5		991	991	1,584	1,584	1,584			
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5		No	No	No			No		
Limit on annual rate increase (s20)? (Y/N)			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)			No	No	No			No		
Phasing-in properties s21 (number)			None	None	None	None	None	None	None	None
Rates policy accompanying budget? (Y/N)			Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)			None	None	None			None		
Non-residential prescribed ratio s197 (%)			No	No	Yes			No		
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6		19,515	19,515	40,354	40,354	40,354	41,875	43,801	45,816
Rate revenue expected to collect (R'000)	6		11,003	11,003	24,212	24,212	24,212	29,313	30,661	32,071
Expected cash collection rate (%)			7000.0%	70.0%	60.0%	60.0%	60.0%	7000.0%	7000.0%	7000.0%
Special rating areas (R'000)	7		-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)					28,257	28,257	28,257			
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm (R'000)			107	107	60	60	60			
Rebates, exemptions - other (R'000)			1,069	1,069	192	192	192			
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>			1,176	1,176	28,508	28,508	28,508			

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA12a Property rates by category (current year)**

Description	Ref	Res.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2019/20</b>																	
<b>Valuation:</b>																	
No. of properties		8,054		72	388	1,401	1,176	76								60	
No. of sectional title property values		1															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		50		5		10											
No. of valuation roll amendments		41		15													
No. of objections by rate-payers		2		20	3												
No. of appeals by rate-payers				1													
No. of appeals by rate-payers failed																	
No. of successful objections	5			15													
No. of successful objections > 10%	5																
Estimated no. of properties not valued		>5	>5	>5	>5	>5	>5	>5								>5	
Years since last valuation (select)		5	5	5	5	5	5	5								5	
Frequency of valuation (select)		Market	Other	Other	Market	Other	Other	Other								Other	
Method of valuation used (select)		Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr								Land & impr	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2	48															
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6	405															
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	404		82	153	110	83	3								12	
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)		5,111		1,833	753	32,690		1									
Rate revenue expected to collect (R'000)		3,056		1,100	452	19,554		1									
Expected cash collection rate (%)	4	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%								60.0%	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		26,257															
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)					60												
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts, discs (R'000)																	

**EC126 Ngqushwa - Supporting Table SA12b Property rates by category (budget year)**

Description	Ref	Res.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2020/21</b>																	
<b>Valuation:</b>																	
No. of properties		2,229		72	379	2,273	1,163	73				2				36	
No. of sectional title property values		33															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		30		3	1	883	11					1					
Supplementary valuation (Rm)		5,565,000		6,458,000	4,220,800	44,232,500	26,717,000				7,230,000						
No. of valuation roll amendments		30		3	1	883	11					1					
No. of objections by rate-payers		12		21	3	19	2	3									
No. of appeals by rate-payers		1		1													
No. of appeals by rate-payers failed																	
No. of successful objections	5			15													
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		1	0	1	1	1	1	1	0	0	1	0	0	0	0	1	0
Frequency of valuation (select)		Every 5 years	0	Every 5 years	Every 5 years	Every 5 years	Every 5 years	Every 5 years	0	0	Every 5 years	0	0	0	0	Every 5 years	0
Method of valuation used (select)		direct comparison	0	direct comparison	direct comparison	direct comparison	direct comparison	cost approach	0	0	0	0	0	0	0	0	0
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		y	0	y	y	y	y	y	0	0	n	0	0	0	0	n	0
Flat rate used? (Y/N)		y	0	y	n	n	n	y	0	0	n	0	0	0	0	y	0
Is balance rated by uniform rate/variable rate?		variable	0	uniform	variable	variable	0	uniform	0	0	n	0	0	0	0	uniform	0
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		203															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2	219			82			0								5	
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6	203		96	91	513		0									
Total land value (Rm)	6						9										
Total value of improvements (Rm)	6	54			23		80	0									
Total market value (Rm)	6	54			23		80	0									
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)		0	0	0	0	0		0									
Rate revenue expected to collect (R'000)		2,127		2,022	237	20,875											
Expected cash collection rate (%)	4	60.0%	0.0%	70.0%	60.0%	100.0%											
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		2,297															
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)					59												
Rebates, exemptions - other (R'000)		562			15												
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts, discs (R'000)																	



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0.0100	0.0090	0.0095	0.0100	0.0105	0.0110	0.0115
Residential properties - vacant land				0.0090	0.0095	0.0100	0.0105	0.0110	0.0115
Formal/informal settlements					-	-	-	-	-
Small holdings					-	-	-	-	-
Farm properties - used				0.0085	0.0190	0.0025	0.0026	0.0027	0.0029
Farm properties - not used				0.0181	0.0190	0.0025	0.0026	0.0027	0.0029
Industrial properties					-	-	-	-	-
Business and commercial properties				0.0181	0.0191	0.0201	0.0211	0.0221	0.0232
Communal land - residential					-	-	-	-	-
Communal land - small holdings					-	-	-	-	-
Communal land - farm property					-	-	-	-	-
Communal land - business and commercial					-	-	-	-	-
Communal land - other					-	-	-	-	-
State-owned properties				0.0463	0.0487	0.0513	0.0538	0.0564	0.0591
Municipal properties					-	-	-	-	-
Public service infrastructure				0.0023	0.0024	0.0025	0.0026	0.0027	0.0029
Privately owned towns serviced by the owner					-	-	-	-	-
State trust land					-	-	-	-	-
Restitution and redistribution properties					-	-	-	-	-
Protected areas					-	-	-	-	-
National monuments properties					-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000

**EC126 Ngqushwa - Supporting Table SA13b Service Tariffs by category - explanatory**

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Exemptions, reductions and rebates (Rands)</b>									
Valuation reductions-public infrastructure (Rm)					8,074	7,821,302	8,204,546	8,598,364	9,011,085
Valuation reductions-nature reserves/park (Rm)					-	-	-	-	-
Valuation reductions-mineral rights (Rm)					-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)					-	-	-	-	-
Valuation reductions-public worship (Rm)					-	-	-	-	-
Valuation reductions-other (Rm)					969,776	48,811,888	51,203,671	53,661,447	56,237,195
<b>Water tariffs</b>									

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<u>Operating Transfers and Grants</u>										
<b>National Government:</b>		80,931	79,083	80,489	88,602	88,602	88,602	95,083	95,527	95,857
Local Government Equitable Share		77,921	73,615	75,488	82,696	82,696	82,696	87,420	87,420	87,420
Finance Management		2,010	2,345	2,415	2,880	2,880	2,880	3,000	3,200	3,300
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,000	1,531	1,480	1,901	1,901	1,901	3,544	3,707	3,878
		-	-	-	-	-	-	-	-	-
<b>PMU</b>		-	1,592	1,106	1,125	1,125	1,125	1,119	1,200	1,260
Municipal Disaster relief		-	-	-	-	328	328	328	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>PMU</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b> <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		6,850	440	15,568	597	676	676	707	739	773
Construction Ceta		6,300	-	-	-	-	-	-	-	-
LG Seta		-	90	188	176	176	176	184	193	202
Education Seta		-	-	15,000	-	-	-	-	-	-
Library		350	350	400	421	500	500	523	547	572
<b>Total Operating Transfers and Grants</b>	5	87,581	79,523	96,057	89,199	89,279	89,279	95,790	96,267	96,631
<u>Capital Transfers and Grants</u>										
<b>National Government:</b>		24,761	34,140	38,148	26,539	26,539	26,539	31,562	39,627	32,439
Municipal Infrastructure Grant (MIG)		20,761	30,241	31,816	21,379	21,379	21,379	21,258	22,807	23,939
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Integrated Electrification (Municipal) Programme</b>		4,000	3,899	6,332	5,160	5,160	5,160	10,303	16,820	8,500
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b> <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Construction Ceta		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	24,761	34,140	38,148	26,539	26,539	26,539	31,562	39,627	32,439
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		112,342	113,663	134,205	115,738	115,817	115,817	127,352	135,893	129,070

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>										
<b>EXPENDITURE:</b>	<b>1</b>									
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		<b>80,931</b>	<b>79,083</b>	<b>80,489</b>	<b>88,602</b>	<b>88,602</b>	<b>88,602</b>	<b>95,083</b>	<b>95,527</b>	<b>95,857</b>
Local Government Equitable Share		77,921	73,615	75,488	82,696	82,696	82,696	87,420	87,420	87,420
Finance Management		2,010	2,345	2,415	2,880	2,880	2,880	3,000	3,200	3,300
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,000	1,531	1,480	1,901	1,901	1,901	3,544	3,707	3,878
		-	-	-	-	-	-	-	-	-
<b>PMU</b>		<b>-</b>	<b>1,592</b>	<b>1,106</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,119</b>	<b>1,200</b>	<b>1,260</b>
Municipal Disaster relief		-	-	-	-	328	328	328	-	-
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PMU</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>6,650</b>	<b>440</b>	<b>15,568</b>	<b>597</b>	<b>676</b>	<b>676</b>	<b>707</b>	<b>739</b>	<b>773</b>
Construction Ceta		6,500	-	-	-	-	-	-	-	-
LG Seta		-	90	168	176	176	176	184	193	202
Education Seta		-	-	15,000	-	-	-	-	-	-
Library		350	350	400	421	500	500	523	547	572
<b>Total operating expenditure of Transfers and Grants:</b>		<b>87,561</b>	<b>79,523</b>	<b>96,057</b>	<b>89,199</b>	<b>89,279</b>	<b>89,279</b>	<b>95,790</b>	<b>96,267</b>	<b>96,631</b>
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		<b>24,761</b>	<b>34,140</b>	<b>38,148</b>	<b>26,539</b>	<b>26,539</b>	<b>26,539</b>	<b>31,562</b>	<b>39,627</b>	<b>32,439</b>
Municipal Infrastructure Grant (MIG)		20,761	30,241	31,816	21,379	21,379	21,379	21,259	22,807	23,939
						-	-	-	-	-
						-	-	-	-	-
<b>Integrated Electrification (Municipal) Programme</b>		<b>4,000</b>	<b>3,899</b>	<b>6,332</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>10,303</b>	<b>16,820</b>	<b>8,500</b>
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Construction Ceta		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>24,761</b>	<b>34,140</b>	<b>38,148</b>	<b>26,539</b>	<b>26,539</b>	<b>26,539</b>	<b>31,562</b>	<b>39,627</b>	<b>32,439</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>112,342</b>	<b>113,663</b>	<b>134,205</b>	<b>115,738</b>	<b>115,817</b>	<b>115,817</b>	<b>127,352</b>	<b>135,893</b>	<b>129,070</b>



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds**

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Operating transfers and grants:</b>		1,3									
<b>National Government:</b>											
Balance unspent at beginning of the year											
Current year receipts			76,643	135,734	73,058	88,602	88,930	88,930	95,411	100,743	105,213
Conditions met - transferred to revenue			76,643	135,734	73,058	88,602	88,930	88,930	95,411	100,743	105,213
Conditions still to be met - transferred to liabilities											
<b>Provincial Government:</b>											
Balance unspent at beginning of the year											
Current year receipts											
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
<b>District Municipality:</b>											
Balance unspent at beginning of the year											
Current year receipts											
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
<b>Other grant providers:</b>											
Balance unspent at beginning of the year											
Current year receipts			6,650	440	15,568	597	676	676	707	739	773
Conditions met - transferred to revenue			6,650	440	15,568	597	676	676	707	739	773
Conditions still to be met - transferred to liabilities											
<b>Total operating transfers and grants revenue</b>			<b>83,293</b>	<b>136,174</b>	<b>88,625</b>	<b>89,199</b>	<b>89,607</b>	<b>89,607</b>	<b>96,118</b>	<b>101,483</b>	<b>105,987</b>
<b>Total operating transfers and grants - CTBM</b>		2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>		1,3									
<b>National Government:</b>											
Balance unspent at beginning of the year											
Current year receipts			19,475	91,242	31,332	26,639	26,539	26,539	31,562	39,627	32,439
Conditions met - transferred to revenue			19,475	91,242	31,332	26,639	26,539	26,539	31,562	39,627	32,439
Conditions still to be met - transferred to liabilities											
<b>Provincial Government:</b>											
Balance unspent at beginning of the year											
Current year receipts											
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
<b>District Municipality:</b>											
Balance unspent at beginning of the year											
Current year receipts											
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
<b>Other grant providers:</b>											
Balance unspent at beginning of the year											
Current year receipts											
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities											
<b>Total capital transfers and grants revenue</b>			<b>19,475</b>	<b>91,242</b>	<b>31,332</b>	<b>26,639</b>	<b>26,539</b>	<b>26,539</b>	<b>31,562</b>	<b>39,627</b>	<b>32,439</b>
<b>Total capital transfers and grants - CTBM</b>		2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>			<b>102,768</b>	<b>227,416</b>	<b>119,958</b>	<b>115,838</b>	<b>116,145</b>	<b>116,145</b>	<b>127,680</b>	<b>141,109</b>	<b>138,426</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>			-	-	-	-	-	-	-	-	-

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

EC126 Ngqushwa - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Erns:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>											
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>											
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Erns:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Bursaries to community members</i>	5				53	53	53		55	57	60
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	53	53	53	-	55	57	60
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	53	53	53	-	55	57	60
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	53	53	53	-	55	57	60



**EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits**

**EC126 Nggushwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

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# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers		2018/19			Current Year 2019/20			Budget Year 2020/21		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)	4	—	27	27	27	2	25	27	2	25
Board Members of municipal entities	5	—	—	—	—	—	—	—	—	—
<b>Municipal employees</b>										
Municipal Manager and Senior Managers	3	—	6	5	5	—	5	5	—	5
Other Managers	7	15	5	21	21	16	5	21	16	5
Professionals	3	—	—	38	38	37	1	40	39	1
Finance		2	—	14	14	14	—	14	14	—
Spatial/Town planning		—	—	2	2	2	—	2	2	—
Information Technology		1	—	1	1	1	—	1	1	—
Roads		—	—	—	—	—	—	—	—	—
Electricity		—	—	1	1	1	—	1	1	—
Water		—	—	—	—	—	—	—	—	—
Sanitation		—	—	—	—	—	—	—	—	—
Refuse		—	—	5	5	5	—	5	5	—
Other		—	—	15	15	14	1	17	16	1
Technicians		32	—	10	10	10	—	12	12	—
Finance		—	—	—	—	—	—	—	—	—
Spatial/Town planning		1	—	2	2	2	—	2	2	—
Information Technology		—	—	—	—	—	—	—	—	—
Roads		3	—	—	—	—	—	—	—	—
Electricity		—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—
Sanitation		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Other		28	—	8	8	8	—	10	10	—
Clerks (Clerical and administrative)		64	2	26	26	26	—	26	26	—
Service and sales workers		—	—	—	—	—	—	—	—	—
Skilled agricultural and fishery workers		—	—	—	—	—	—	—	—	—
Craft and related trades		—	—	—	—	—	—	—	—	—
Plant and Machine Operators		14	—	12	12	12	—	12	12	—
Elementary Occupations		77	—	82	82	82	—	82	82	—
<b>TOTAL PERSONNEL NUMBERS</b>	9	205	40	221	221	185	36	225	189	36
<b>% Increase</b>					7.8%	362.5%	(83.7%)	1.8%	2.2%	—
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

**EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure**

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue By Source</b>																
Property rates		3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	41,875	43,801	45,816
Service charges - electricity revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - water revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - sanitation revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - refuse revenue		55	55	55	55	55	55	55	55	55	55	55	55	664	665	727
Rental of facilities and equipment		80	80	80	80	80	80	80	80	80	80	80	80	717	750	784
Interest earned - external investments		379	379	379	379	379	379	379	379	379	379	379	379	4,547	4,758	4,975
Interest earned - outstanding debtors		438	438	438	438	438	438	438	438	438	438	438	438	5,258	5,500	5,763
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		119	119	119	119	119	119	119	119	119	119	119	119	1,428	1,494	1,563
Licences and permits		206	206	206	206	206	206	206	206	206	206	206	206	2,472	2,586	2,705
Agency services		47	47	47	47	47	47	47	47	47	47	47	47	560	585	612
Transfers and subsidies		7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	96,118	101,483	105,887
Other revenue		393	393	393	393	393	393	393	393	393	393	393	393	4,715	3,482	5,607
Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue (excluding capital transfers and contributions)</b>		13,168	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	13,169	158,355	165,133	174,529
<b>Expenditure By Type</b>																
Employee related costs		6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	74,285	78,308	83,851
Remuneration of councillors		927	927	927	927	927	927	927	927	927	927	927	927	11,125	11,820	12,559
Debt impairment		153	153	153	153	153	153	153	153	153	153	153	153	1,835	1,920	2,008
Depreciation & asset impairment		1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	1,665	19,981	20,900	21,862
Finance charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bank purchases		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other materials		252	252	252	252	252	252	252	252	252	252	252	252	3,350	3,231	3,450
Contracted services		1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	20,790	21,229	22,519
Transfers and subsidies		5	5	5	5	5	5	5	5	5	5	5	5	57	60	60
Other expenditure		1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	23,023	24,202	25,391
Losses		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure</b>		12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	13,174	154,447	162,382	171,856
<b>Surplus/(Deficit)</b>		325	326	326	326	326	326	326	326	326	326	326	323	3,908	2,841	2,879
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	36,627	32,438
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,854	35,470	42,468	35,318
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/deficit of associates		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>	1	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,854	35,470	42,468	35,318



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue by Vote</b>																
Vote 1 - Municipal governance and administration		15,284	15,284	15,284	15,284	15,284	15,284	15,284	15,284	15,284	15,284	15,284	15,284	(186,129)	-	-
Vote 2 - Finance and administration		13	13	13	13	13	13	13	13	13	13	13	13	183,266	183,414	198,300
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-	-	-	151	161	176
Vote 4 - 0		64	64	64	64	64	64	64	64	64	64	64	64	(707)	-	-
Vote 5 - Community and public safety		376	376	376	376	376	376	376	376	376	376	376	376	(3,042)	1,089	807
Vote 6 - Economic and environmental services		60	60	60	60	60	60	60	60	60	60	60	60	3,852	4,518	4,726
Vote 7 - Trading services		-	-	-	-	-	-	-	-	-	-	-	-	726	759	794
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>15,799</b>	<b>16,127</b>	<b>189,917</b>	<b>204,759</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal governance and administration		1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	22,426	23,755
Vote 2 - Finance and administration		6,285	6,285	6,285	6,285	6,285	6,285	6,285	6,285	6,285	6,285	6,285	6,285	6,285	75,416	83,719
Vote 3 - 0		151	151	151	151	151	151	151	151	151	151	151	151	151	1,808	2,041
Vote 4 - 0		166	166	166	166	166	166	166	166	166	166	166	166	166	1,993	2,234
Vote 5 - Community and public safety		1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	15,919	16,534
Vote 6 - Economic and environmental services		1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	12,843	14,746
Vote 7 - Trading services		1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,368	22,751
Vote 8 - Other		306	306	306	306	306	306	306	306	306	306	306	306	306	3,872	3,441
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>12,843</b>	<b>13,171</b>	<b>154,445</b>	<b>171,850</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>35,472</b>	<b>42,470</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>2,956</b>	<b>35,472</b>	<b>42,470</b>

**EC126 Ngqushwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)**

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional																
Governance and administration		15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	183,574	198,468	200,387
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	15,298	183,574	198,468	200,387
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	64	64	64	64	64	64	64	64	64	64	64	64	64	382	1,098	807
Community and social services	53	53	53	53	53	53	53	53	53	53	53	53	53	63	1,089	796
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	1	1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	376	376	376	376	376	376	376	376	376	376	376	376	376	4,518	4,728	4,843
Planning and development	20	20	20	20	20	20	20	20	20	20	20	20	20	240	261	262
Road transport	356	356	356	356	356	356	356	356	356	356	356	356	356	4,278	4,475	4,581
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	60	60	60	60	60	60	60	60	60	60	60	60	60	60	728	759
Energy services	5	5	5	5	5	5	5	5	5	5	5	5	5	(56)	-	-
Water management	55	55	55	55	55	55	55	55	55	55	55	55	55	(609)	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	62	62	64
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	664	685	727
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		15,799	15,799	15,799	15,799	15,799	15,799	15,799	15,799	15,799	15,799	15,799	15,799	16,127	189,917	204,759
Expenditure - Functional																
Governance and administration	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	101,642	107,310	113,179
Executive and council	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	22,426	23,755	25,165
Finance and administration	6,435	6,435	6,435	6,435	6,435	6,435	6,435	6,435	6,435	6,435	6,435	6,435	6,435	77,223	81,435	85,769
Internal audit	166	166	166	166	166	166	166	166	166	166	166	166	166	1,993	2,110	2,234
Community and public safety	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,627	15,919	16,534
Community and social services	109	109	109	109	109	109	109	109	109	109	109	109	109	437	1,633	1,379
Sport and recreation	175	175	175	175	175	175	175	175	175	175	175	175	175	2,101	2,232	2,372
Public safety	859	859	859	859	859	859	859	859	859	859	859	859	859	10,306	10,536	11,609
Housing	157	157	157	157	157	157	157	157	157	157	157	157	157	1,879	1,965	2,097
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	12,843	13,890	14,745
Planning and development	516	516	516	516	516	516	516	516	516	516	516	516	516	6,190	6,522	7,256
Road transport	554	554	554	554	554	554	554	554	554	554	554	554	554	6,653	7,059	7,489
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,887	20,368	22,751
Energy services	487	487	487	487	487	487	487	487	487	487	487	487	487	5,845	6,144	6,457
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	14,523	15,362	16,294
Other	306	306	306	306	306	306	306	306	306	306	306	306	306	3,872	3,441	3,641
Total Expenditure - Functional		12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	12,843	13,171	154,445	162,289
Surplus/(Deficit) before assoc.		2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	35,472	42,470
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	35,472	42,470	35,319

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Municipal governance and administration																
Vote 2 - Finance and administration																
Vote 3 - 0																
Vote 4 - 0																
Vote 5 - Community and public safety																
Vote 6 - Economic and environmental services																
Vote 7 - Trading services																
Vote 8 - Other																
Vote 9 -																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital multi-year expenditure sub-total</b>																
<b>Single-year expenditure to be appropriated</b>	2															
Vote 1 - Municipal governance and administration		320	320	320	320	320	320	320	320	320	320	320	(3,517)	3,837	2,767	2,798
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - 0		133	133	133	133	133	133	133	133	133	133	133	(1,457)	-	-	-
Vote 5 - Community and public safety		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	(16,421)	1,600	1,674	1,751
Vote 6 - Economic and environmental services		865	865	865	865	865	865	865	865	865	865	865	10,147	19,859	21,133	22,188
Vote 7 - Trading services		865	865	865	865	865	865	865	865	865	865	865	865	10,376	16,887	8,580
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	(8,556)	35,472	42,470	35,118
<b>Total Capital Expenditure</b>	2	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	3,821	(8,556)	35,472	42,470	35,318

**EC126 Ngqushwa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)**

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		320	320	320	320	320	320	320	320	320	320	320	320	3,837	2,767	2,798
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		320	320	320	320	320	320	320	320	320	320	320	320	3,837	2,767	2,798
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		133	133	133	133	133	133	133	133	133	133	133	133	1,600	1,674	1,751
Community and social services		133	133	133	133	133	133	133	133	133	133	133	133	1,600	1,674	1,751
Sports and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	19,859	21,133	22,188
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	19,859	21,133	22,188
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		865	865	865	865	865	865	865	865	865	865	865	865	10,376	16,887	8,580
Energy services		865	865	865	865	865	865	865	865	865	865	865	865	10,376	16,887	8,580
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	35,472	42,470	35,318
<b>Funded by:</b>																
National Government		2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	39,827	32,439
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	39,827	32,439
<b>Borrowing</b>		318	318	318	318	318	318	318	318	318	318	318	318	418	2,644	2,679
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	2,948	35,472	42,470	35,318



# NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021

EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Cash Receipts By Source</b>													1		
Property rates	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	29,319	30,681	32,071
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	39	39	39	39	39	39	39	39	39	39	39	39	466	486	509
Rental of facilities and equipment	263	263	263	263	263	263	263	263	263	263	263	263	3,158	3,304	3,456
Interest earned - external investments	263	263	263	263	263	263	263	263	263	263	263	263	3,155	3,300	3,452
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	71	71	71	71	71	71	71	71	71	71	71	71	857	886	938
Licences and permits	124	124	124	124	124	124	124	124	124	124	124	124	1,483	1,552	1,623
Agency services	33	33	33	33	33	33	33	33	33	33	33	33	392	565	612
Transfers and Subsidies - Operational	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	7,982	96,118	101,483	105,315
Other revenue	236	236	236	236	236	236	236	236	236	236	236	236	2,829	2,089	3,384
<b>Cash Receipts by Source</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>11,453</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>11,454</b>	<b>137,770</b>	<b>144,357</b>	<b>152,340</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	31,562	33,627	35,439
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,115	-	-
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>15,177</b>	<b>162,447</b>	<b>163,983</b>	<b>164,779</b>
<b>Cash Payments by Type</b>															
Employee related costs	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	74,285	78,928	83,661
Remuneration of councillors	927	927	927	927	927	927	927	927	927	927	927	927	11,125	11,823	12,559
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	252	252	252	252	252	252	252	252	252	252	252	252	3,350	3,231	3,450
Contracted services	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	1,732	20,790	21,229	22,519
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	5	5	5	5	5	5	5	5	5	5	5	5	55	57	60
Other expenditure	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	1,919	23,023	24,202	25,331
<b>Cash Payments by Type</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>11,025</b>	<b>132,628</b>	<b>139,468</b>	<b>147,741</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	35,472	42,371	35,214
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>13,981</b>	<b>168,101</b>	<b>181,839</b>	<b>182,955</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>1,196</b>	<b>14,347</b>	<b>2,144</b>	<b>1,780</b>
Cash/cash equivalents at the month/year begin:	1,312	2,507	3,703	4,898	6,094	7,290	8,485	9,681	10,876	12,072	13,267	14,463	1,312	15,658	17,802
Cash/cash equivalents at the month/year end:	2,507	3,703	4,898	6,094	7,290	8,485	9,681	10,876	12,072	13,267	14,463	15,658	15,658	17,802	19,582

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		13,330	25,509	15,715	26,589	14,514	14,514	29,982	37,953	30,668
Roads Infrastructure		13,330	25,509	15,666	21,429	9,354	9,354	19,659	21,133	22,188
Roads		13,330	25,509	15,666	21,379	9,354	9,354	19,659	21,133	22,188
Road Structures										
Road Furniture					50					
Electrical Infrastructure		-	-	-	5,160	5,160	5,160	10,303	16,820	8,500
Capital Spares					5,160	5,160	5,160	10,303	16,820	8,500
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	49	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares				49						
<b>Community Assets</b>		5,812	9,521	15,666	300	12,125	12,125	1,600	1,674	1,751
Community Facilities		5,812	9,521	15,666	-	12,025	12,025	1,600	1,674	1,751
Halls		5,812	9,521	15,666		12,025	12,025	1,600	1,674	1,751
Centres										
Capital Spares										
Sport and Recreation Facilities		-	-	-	300	100	100	-	-	-
Indoor Facilities										
Outdoor Facilities					300	100	100			
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,246	58,649	2,659	-	366	366	1,073	77	80
Operational Buildings		3,246	58,649	2,659	-	366	366	1,073	77	80
Municipal Offices		3,246	58,649	2,659		366	366	1,073	77	80
Pay/Enquiry Points										
Biological or Cultivated Assets										
<b>Intangible Assets</b>		1,039	92	48	-	45	45	48	51	54
Servitudes										
Licences and Rights		1,039	92	48	-	45	45	48	51	54
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		1,039	92	48		45	45	48	51	54
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	450	140	140	521	545	570
Computer Equipment					450	140	140	521	545	570
<b>Furniture and Office Equipment</b>		-	-	-	210	165	165	168	171	174
Furniture and Office Equipment					210	165	165	168	171	174
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<b>Transport Assets</b>		-	-	-	2,000	2,532	2,532	2,100	2,000	2,000
Transport Assets					2,000	2,532	2,532	2,100	2,000	2,000
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>23,427</b>	<b>93,771</b>	<b>34,088</b>	<b>29,549</b>	<b>29,886</b>	<b>29,886</b>	<b>35,472</b>	<b>42,470</b>	<b>35,318</b>

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	900	206	206	-	-	-
Indoor Facilities										
Outdoor Facilities					900	206	206			
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets										
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	-	-	-	900	206	206	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	3.0%	0.7%	0.7%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	6.5%	1.1%	1.1%	0.0%	0.0%	0.0%



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1,680	-	-	1,047	1,087	1,087	1,198	1,253	1,311
Roads Infrastructure		1,680	-	-	493	533	533	488	511	534
Roads		1,680			493	533	533	488	511	534
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	554	554	554	710	742	776
Power Plants					554	554	554	710	742	776
HV Substations										
Capital Spares										
<b>Community Assets</b>		581	-	-	-	-	-	-	-	-
Community Facilities		581	-	-	-	-	-	-	-	-
Halls		581								
Centres										
<b>Other assets</b>		3,751	-	-	480	1,139	1,139	150	157	164
Operational Buildings		3,751	-	-	480	1,139	1,139	150	157	164
Municipal Offices		3,751			480	1,139	1,139	150	157	164
Pay/Enquiry Points										
Building Plan Offices										
<b>Computer Equipment</b>		-	-	-	154	211	211	168	237	308
Computer Equipment					154	211	211	168	237	308
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	-	94	46	46	49	53	56
Machinery and Equipment					94	46	46	49	53	56
<b>Transport Assets</b>		-	-	-	1,052	1,106	1,106	1,099	1,150	1,203
Transport Assets					1,052	1,106	1,106	1,099	1,150	1,203
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>6,012</b>	<b>-</b>	<b>-</b>	<b>2,827</b>	<b>3,590</b>	<b>3,590</b>	<b>2,665</b>	<b>2,849</b>	<b>3,042</b>

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10,130	11,282	13,959	3,551	12,096	12,096	12,640	13,222	13,830
Roads Infrastructure		10,130	11,282	13,959	948	948	948	990	1,036	1,083
Roads		10,130	11,282	13,959	948	948	948	990	1,036	1,083
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	554	554	554	579	605	633
Drainage Collection					554	554	554	579	605	633
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	2,049	10,594	10,594	11,071	11,580	12,113
Capital Spares					2,049	10,594	10,594	11,071	11,580	12,113
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		924	486	814	222	222	222	232	242	253
Community Facilities		517	480	563	222	222	222	232	242	253
Halls										
Cemeteries/Crematoria										
Police				83						
Parks		517	480	480						
Public Open Space										
Nature Reserves										
Public Ablution Facilities					222	222	222	232	242	253
Markets										
Sport and Recreation Facilities		406	6	251	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares		406	6	251						
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<b>Other assets</b>		2,483	18,853	4,174	2,991	2,991	2,991	3,126	3,269	3,420
Operational Buildings		2,483	18,853	4,174	2,991	2,991	2,991	3,126	3,269	3,420
Municipal Offices		2,483	18,676	4,044						
Pay/Enquiry Points										
Building Plan Offices					2,991	2,991	2,991	3,126	3,269	3,420
Capital Spares		-	177	130						
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>		357	470	-	277	277	277	289	303	317
Servitudes										
Licences and Rights		357	470	-	277	277	277	289	303	317
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		357	470		277	277	277	289	303	317
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	299	299	299	313	327	342
Computer Equipment					299	299	299	313	327	342
<b>Furniture and Office Equipment</b>		54	561	740	111	111	111	116	121	127
Furniture and Office Equipment		54	561	740	111	111	111	116	121	127
<b>Machinery and Equipment</b>		2,258	736	413	1,464	1,464	1,464	1,530	1,600	1,674
Machinery and Equipment		2,258	736	413	1,464	1,464	1,464	1,530	1,600	1,674
<b>Transport Assets</b>		941	1,088	606	1,662	1,662	1,662	1,736	1,816	1,900
Transport Assets		941	1,088	606	1,662	1,662	1,662	1,736	1,816	1,900
<b>Total Depreciation</b>	<b>1</b>	<b>17,145</b>	<b>33,474</b>	<b>20,706</b>	<b>10,576</b>	<b>19,121</b>	<b>19,121</b>	<b>19,981</b>	<b>20,900</b>	<b>21,862</b>

# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal governance and administration		-	-	-				
Vote 2 - Finance and administration		3,837	2,767	2,798				
Vote 3 - 0		-	-	-				
Vote 4 - 0		-	-	-				
Vote 5 - Community and public safety		1,600	1,674	1,751				
Vote 6 - Economic and environmental services		19,659	21,133	22,188				
Vote 7 - Trading services		10,376	16,897	8,580				
Vote 8 - Other		-	-	-				
Vote 9 -		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>35,472</b>	<b>42,470</b>	<b>35,318</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal governance and administration								
Vote 2 - Finance and administration								
Vote 3 - 0								
Vote 4 - 0								
Vote 5 - Community and public safety								
Vote 6 - Economic and environmental services								
Vote 7 - Trading services								
Vote 8 - Other								
Vote 9 -								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-



**NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

EC126 Ngqushwa - Supporting Table SA36 Detailed capital budget

Function	Project Description	Project Number	Type	NTSF Service Outcome	URF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2020/21 Medium Term Revenue & Expenditure Framework				
												Audited Outcome 2018/19	Current Year Forecast	Budget Year 2020/21	Budget Year 2021/22	Budget Year 2022/23
Panel 1: Municipality: List of capital projects proposed by Function																
Administrative and Corporate Support																
Asset Management	PC0010200001001_00004	New					Operational Buildings	Manager Offices	Manager or Head Office (including Satellite Offices)							
Asset Management	PC0010200001002_00002	New					Solid Waste Infrastructure	Landfill Sites	Wards of the Municipality							
Asset Management	PC0010200001003_00016	New					Roads Infrastructure	Roads	Wards of the Municipality							
Asset Management	PC0010200001004_00017	New					Roads Infrastructure	Roads	Wards of the Municipality							
Asset Management	PC0010200001005_00001	New					Information and Communication Infrastructure	Data Centres	Wards of the Municipality							
Asset Management	PC0010200001006_00001	New					Information and Communication Infrastructure	Distribution Layers	Wards of the Municipality							
Asset Management	PC0010200001007_00001	New					Land		Wards of the Municipality							
Asset Management	PC0010200001008_00001	New					Community Facilities	Halls	Wards of the Municipality							
Asset Management	PC0010200001009_00001	New					Community Facilities	Community Centres	Wards of the Municipality							
Asset Management	PC0010200001010_00001	New					Community Facilities	Parks	Wards of the Municipality							
Asset Management	PC0010200001011_00004	New					Sport and Recreation Facilities	Outdoor Facilities	Wards of the Municipality							
Asset Management	PC0010200001012_00002	New					Operational Buildings	Municipal Offices	Wards of the Municipality							
Asset Management	PC0010200001013_00001	New					Computer Equipment		Wards of the Municipality							
Asset Management	PC0010200001014_00002	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001015_00005	New					Structure and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001016_00004	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001017_00007	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001018_00003	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001019_00003	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001020_00010	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001021_00002	New					Furniture and Office Equipment		Wards of the Municipality							
Asset Management	PC0010200001022_00002	New					Heritage Assets	Monuments	Wards of the Municipality							
Asset Management	PC0010200001023_00002	New					Lessons and Risks	Register Software and Application	Wards of the Municipality							
Asset Management	PC0010200001024_00002	New					Intangible Assets	Register Software and Application	Wards of the Municipality							
Asset Management	PC0010200001025_00003	New					Intangible Assets	Register Software and Application	Wards of the Municipality							
Asset Management	PC0010200001026_00004	New					Provision Generating	Improved Property	Wards of the Municipality							
Asset Management	PC0010200001027_00005	New					Machinery and Equipment		Wards of the Municipality							
Asset Management	PC0010200001028_00001	New					Machinery and Equipment		Wards of the Municipality							
Asset Management	PC0010200001029_00005	New					Machinery and Equipment		Wards of the Municipality							



# **NGQUSHWA LOCAL MUNICIPALITY ORIGINAL BUDGET FOR 2020-2021**

**EC126 Ngqushwa - Supporting Table SA38 Consolidated detailed operational projects**

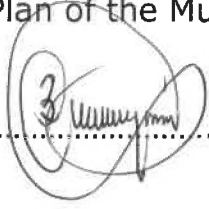
R thousand					Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
					Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Function	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude					
Parent municipality: List all operational projects grouped by Function									
Administrative and Corporate Support	Administrative or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061	25	32			
Agricultural		Whole of the Municipality	27.2676116	-33.1901061	43	44	46	48	51
Agricultural		Whole of the Municipality	27.2676116	-33.1901061	19	100	70	74	77
Cemeteries, Funeral Parlours and Crematoriums		Whole of the Municipality			7				
Community Parks (including Nurseries)	hinery and Equipment	Whole of the Municipality	27.2676116	-33.1901061	2	46	49	53	56
Corporate Wide Strategic Planning (IDPs, LEDS)		Whole of the Municipality			18				
Corporate Wide Strategic Planning (IDPs, LEDS)		Whole of the Municipality	27.2676116	-33.1901061		200	178	190	201
Corporate Wide Strategic Planning (IDPs, LEDS)		Whole of the Municipality	27.2676116	-33.1901061		171	144	151	158
Corporate Wide Strategic Planning (IDPs, LEDS)		Whole of the Municipality	27.2676116	-33.1901061	172	209	150	157	164
Corporate Wide Strategic Planning (IDPs, LEDS)		Whole of the Municipality	27.2676116	-33.1901061	117	124	129	135	142
Disaster Management	or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061		328	328		
Economic Development/Planning		Whole of the Municipality	27.2676116	-33.1901061		237		231	474
Electricity	Power Plants	Whole of the Municipality	27.2676116	-33.1901061	297	554	710	742	776
Electricity	Municipal Offices	Whole of the Municipality	27.2676116	-33.1901061	339	476	150	157	164
Electricity	Capital Spares	Whole of the Municipality			5,573				
Finance		Whole of the Municipality	27.2676116	-33.1901061	1,480	1,901	3,544	3,714	3,892
Fleet Management	Transport Assets	Whole of the Municipality	27.2676116	-33.1901061	1,513	1,052	1,099	1,150	1,203
Fleet Management	Transport Assets	Whole of the Municipality	27.2676116	-33.1901061		54			
Housing	Municipal Offices	Whole of the Municipality	27.2676116	-33.1901061		663			
Housing		Whole of the Municipality			0				
Housing		Whole of the Municipality	27.2676116	-33.1901061	298		688	720	753
Human Resources	or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061	462	557	731	765	800
Human Resources	Administrative or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061	41	84	88	92	96
Human Resources		Whole of the Municipality	27.2676116	-33.1901061		6	6	6	6
Human Resources		Whole of the Municipality	27.2676116	-33.1901061	52	56	61	64	66
Human Resources		Whole of the Municipality	27.2676116	-33.1901061	61	188	178	186	194
Human Resources	Administrative or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061		7			
Information Technology	Computer Equipment	Whole of the Municipality	27.2676116	-33.1901061	42	170	125	192	261
Libraries and Archives		Whole of the Municipality	27.2676116	-33.1901061		55	58	60	63
Marketing, Customer Relations, Publicity and Media Co-ordination		Whole of the Municipality	27.2676116	-33.1901061	16	30	28	26	24
Marketing, Customer Relations, Publicity and Media Co-ordination		Whole of the Municipality	27.2676116	-33.1901061	6	8	13	17	22
Marketing, Customer Relations, Publicity and Media Co-ordination		Whole of the Municipality	27.2676116	-33.1901061	25	12	13	13	14
Mayor and Council		Whole of the Municipality	27.2676116	-33.1901061	1	25	26	28	29
Mayor and Council		Whole of the Municipality	27.2676116	-33.1901061	18				
Mayor and Council		Whole of the Municipality	27.2676116	-33.1901061	4				
Municipal Manager, Town Secretary and Chief Executive		Whole of the Municipality	27.2676116	-33.1901061	2	19	69	72	75
Municipal Manager, Town Secretary and Chief Executive		Whole of the Municipality	27.2676116	-33.1901061	345	352	294	308	322
Municipal Manager, Town Secretary and Chief Executive		Whole of the Municipality	27.2676116	-33.1901061	35	31	105	110	115
Municipal Manager, Town Secretary and Chief Executive		Whole of the Municipality	27.2676116	-33.1901061	566	477	498	521	545
Police Forces, Traffic and Street Parking Control	Computer Equipment	Whole of the Municipality	27.2676116	-33.1901061	33	41	43	45	47
Police Forces, Traffic and Street Parking Control		Whole of the Municipality	27.2676116	-33.1901061	41	445	465	486	509
Roads	Roads	Whole of the Municipality	27.2676116	-33.1901061	351	513	467	489	511
Roads	Roads	Whole of the Municipality	27.2676116	-33.1901061	12	20	21	22	23
Roads	Roads	Ward 10			0				
Solid Waste Removal	Administrative or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061	134,300	130,910	139,330	147,339	155,699
Solid Waste Removal		Whole of the Municipality	27.2676116	-33.1901061	1,476	101	82	86	90
Solid Waste Removal		Whole of the Municipality	27.2676116	-33.1901061	195	8			
Solid Waste Removal	or Head Office (Including Satellite Offices)	Whole of the Municipality	27.2676116	-33.1901061	2,501	2,529	1,988	2,077	2,169
Solid Waste Removal		Whole of the Municipality	27.2676116	-33.1901061		5	46	48	50
Solid Waste Removal		Whole of the Municipality	27.2676116	-33.1901061					
Solid Waste Removal		Whole of the Municipality	27.2676116	-33.1901061	202	221	211	221	231
Solid Waste Removal		Ward 11, Whole of the Municipality	27.2676116	-33.1901061	423	616	586	590	615
Solid Waste Removal		Whole of the Municipality	27.2676116	-33.1901061		0	0	0	0
Tourism	Administrative or Head Office (Including Satellite Offices)						500		
Tourism		Whole of the Municipality	27.2676116	-33.1901061	21	149			
Tourism		Whole of the Municipality	27.2676116	-33.1901061	376	362	351	373	396
Tourism		Whole of the Municipality	27.2676116	-33.1901061	78	87	93	98	105
Tourism		Ward 3					124		
Town Planning, Building Regulations and Enforcement		Whole of the Municipality	27.2676116	-33.1901061	62	159			
Town Planning, Building Regulations and Enforcement		Whole of the Municipality	27.2676116	-33.1901061	78	60	410	435	463
Town Planning, Building Regulations and Enforcement		Whole of the Municipality			203		189		
Town Planning, Building Regulations and Enforcement		Whole of the Municipality	27.2676116	-33.1901061		0			
Z ???			27.2676116	-33.1901061					
Z ???			27.2676116	-33.1901061					
Parent Operational expenditure					151,932	144,497	154,445	162,289	171,650

## PART THREE

### 8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Zimkhitha Z. Siwundla** the acting **Municipal Manager** of **Ngqushwa Local Municipality (EC 126)** certify that the Original Budget and supporting documentation for the 2020/21 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Original Budget and supporting documentations are consistent with the Integrated Development Plan of the Municipality.

Signature: .....



Date: 04/06/2020..



## **Certification that the adopted budget for 2020/21 is correctly captured and locked on the municipality's financial management system**

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, **Zimkhitha Z. Siwundla**, in my capacity as acting accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name

ZIMKHITHA ZONKE SIWUNDLA

ACTING  
Municipal manager of

(name and demarcation code of municipality)

NGQUSHWA LOCAL MUNICIPALITY (EC 126)

Signature



Date

04/06/2020

This certificate must be submitted to National Treasury on the following email address:  
lgdocuments@treasury.gov.za.

Also send copies to the Auditor General and the relevant provincial treasury